

## 1995 GOVERNMENTAL FUNDS BUDGET

The Governmental Funds group is one of the three fund groups in the City's budget. These funds account for those transactions that are supported by general taxation, intergovernmental grants, special assessments, and other sources that are not restricted to enterprise operations or held in a trustee capacity.

The General Fund, which is the largest of this fund group, accounts for general tax revenues and for the provision of basic city services, such as police and fire services, solid waste pickup and disposal, and parks and leisure services.

The Special Revenue Funds (currently comprised of the Community Development Block Grants and various intergovernmental grants) account for grants from outside agencies, which are designated by law or policy for specific purposes. The Emergency Telephone System Fund was established to account for all E-911 expenditures.

The Capital Projects Funds include the Annual Bond Fund and the 1987-1994 Bond Project Funds. The Annual Bond Fund accounts for all General Obligation Bonds issued through 1986 under the city's authority to issue \$8 million in bonds annually without separate voter approval. Since 1987, separate funds have been established for each annual bond issue. Also in the governmental funds, Capital Projects group is the Park Improvement Fund, whose income stems primarily from a special tax levy restricted to capital improvements of park facilities. The General Government Capital Outlay Fund was established to account for all general government capital expenditures other than those funded from the annual general obligation bonds. Funds for the Capital Project Funds group are used for the acquisition, development, and improvement of governmental fixed assets.

The Debt Service Fund has been established to account for the accumulation and disbursement of principal and interest on long term general obligation municipal debt and is financed by a dedicated tax levy and interest income. In accordance with the change in the fund structure for the annual general obligation bonds previously mentioned, separate sinking funds have been established for each issue from 1987-1989; since 1990 all the issues have been accounted for in the Bond Sinking Fund as will subsequent issues. The 33.7% increase in Debt Service for the Bond Sinking Fund is primarily due to debt service for the 1994 General Obligation Bond for infrastructure improvement approved by the voters in a special referendum. The millage dedicated for debt service on this bond issue was offset by a reduction in the rate for General Fund operating so that the net effect of the cost of this debt service did not increase the overall City property tax rate.

The Special Assessment Fund accounts for the accumulation and expenditure of resources for various public improvements such as sidewalks, curbs and gutters which are financed through assessments to individual property owners.

	<u>1994 BUDGET</u>	<u>1995 BUDGET</u>	<u>TOTAL INC/(DEC)</u>	<u>% INC/(DEC)</u>
<b>General Fund</b>	374,656,048	400,353,000	25,696,952	6.8
<b>Special Revenue Funds:</b>				
Intergovernmental Grant Fund	34,990,067	43,422,133	8,432,065	24.0
Community Development Fund	18,019,138	17,414,987	(604,151)	(3.3)
Emergency Telephone System Fund	<u>4,488,771</u>	<u>4,656,290</u>	<u>167,519</u>	<u>3.7</u>
Sub Total	57,497,976	65,493,410	7,995,433	13.9

## 1995 Governmental Funds Budget (Cont.)

	<u>1994 BUDGET</u>	<u>1995 BUDGET</u>	<u>TOTAL INC/(DEC)</u>	<u>% INC/(DEC)</u>
<b>Capital Projects Funds:</b>				
1993 School Improvement Bond	95,777,765	80,664,209	(15,113,556)	(15.7)
Annual Bond Fund	4,910,414	2,454,662	(2,455,752)	(50.0)
Parks Improvement Fund	11,989,039	12,572,401	583,362	4.8
1987 Bond Project Fund	1,112,621	1,024,911	(87,710)	(7.8)
1988 Bond Project Fund	67,822	3,133	(64,689)	(95.3)
1989 Bond Project Fund	1,112,377	450,499	(661,878)	(59.5)
1990 Bond Project Fund	1,225,054	776,261	(448,793)	(36.6)
1991 Bond Project Fund	4,536,551	2,703,696	(1,832,855)	(40.4)
1992 Bond Project Fund	8,183,632	3,955,781	(4,227,851)	(51.6)
General Government Capital Outlay Fund	69,333,912	55,353,096	(13,980,816)	(20.1)
1993 Bond Project Fund	8,112,234	4,335,079	(3,777,155)	(46.5)
1994 Referendum G.O. Bond Fund	-	75,910,265	75,910,265	N/A
1994 Bond Project Fund	<u>-</u>	<u>8,057,232</u>	<u>8,057,232</u>	<u>N/A</u>
 Sub Total	 206,361,421	 248,261,225	 41,899,804	 20.3
<b>Debt Service Funds:</b>				
Bond Sinking Fund	40,686,198	55,032,736	14,346,538	35.2
1989 Refunding Bond Fund	<u>1,600,750</u>	<u>1,509,000</u>	<u>(91,750)</u>	<u>5.7</u>
Sub Total	42,286,948	56,541,736	14,254,788	33.7
 Special Assessment Fund	 <u>2,239,936</u>	 <u>2,323,954</u>	 <u>84,018</u>	 <u>3.7</u>
 <b>GRAND TOTAL - GOVERNMENTAL FUNDS</b>	 <u><u>683,042,329</u></u>	 <u><u>772,973,324</u></u>	 <u><u>89,930,995</u></u>	 <u><u>13.1</u></u>

# 1995 BUDGET SUMMARY

## GOVERNMENTAL FUNDS

DEPARTMENT/AGENCY	GENERAL	COMMUNITY DEVELOPMENT	INTER- GOVT.	EMERGENCY TELEPHONE SYSTEM	PARK IMPROVEMENT	GENERAL GOVERNMENT CAP. OUTLAY	BOND PROJECTS	BOND SINKING	SPECIAL ASSESSMENT	TOTAL
City Council	3,340,371	-	-	-	-	-	-	-	-	3,340,371
Office of Mayor	488,510	-	83,839	-	-	-	-	-	-	572,349
Chief of Staff and Reporting Offices	2,924,569	-	135,156	-	-	-	-	-	-	3,059,725
Chief Operating Officer- and Misc. Offices	1,611,731	45,811	32,243	-	-	-	-	-	-	1,689,785
Administrative Services	9,794,449	1,860,039	308,211	-	-	41,012,020	2,009,991	-	-	54,984,710
Law	2,998,394	8,298	-	-	-	-	-	-	-	3,006,692
Finance	9,238,953	1,334,159	635,436	-	-	-	941,129	-	-	12,149,677
Planning and Development	6,194,513	2,016,823	71,779	-	-	-	-	-	-	8,283,115
Housing & Community Development	4,840,793	4,535,342	28,852,580	-	-	-	-	-	405,004	38,633,719
Public Works	60,363,779	1,152,000	2,127,160	-	-	11,136,753	69,164,235	-	534,593	144,478,520
Parks, Recreation & Cultural Affairs	25,468,801	6,458,458	842,440	-	12,572,401	-	98,026	-	-	45,440,126
Aviation	-	4,057	-	-	-	-	-	-	-	4,057
Water	-	-	8,159	-	-	-	-	-	-	8,159
Personnel and Human Resources	4,263,426	-	-	-	-	-	-	-	-	4,263,426
Judicial Agencies	13,774,804	-	-	-	-	-	-	-	-	13,774,804
Fire	43,279,567	-	13,500	-	-	-	10,530	-	-	43,303,597
Police	91,709,953	-	7,302,069	-	-	-	-	-	-	99,012,022
Corrections	17,300,750	-	9,560	-	-	-	490,073	-	-	17,800,383
Non-Departmental	102,759,637	-	3,000,000	4,656,290	-	3,204,323	107,621,745	56,541,735	1,384,357	279,168,087
<b>GRAND TOTAL</b>	<b>400,353,000</b>	<b>17,414,987</b>	<b>43,422,132</b>	<b>4,656,290</b>	<b>12,572,401</b>	<b>55,353,096</b>	<b>180,335,729</b>	<b>56,541,735</b>	<b>2,323,954</b>	<b>772,973,324</b>

**1995 BUDGET  
GOVERNMENTAL FUNDS**

	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>CAPITAL PROJECTS FUNDS</u>	<u>DEBT SERVICE FUNDS</u>	<u>SPECIAL ASSESSMENT FUND</u>	<u>TOTAL</u>
<b>SUMMARY OF 1995 ESTIMATED RECEIPTS</b>						
<b>MAJOR ACCOUNT GROUP</b>						
Property Taxes	92,643,384	-	4,230,728	20,426,087	-	117,300,199
Other Taxes	138,526,383	-	-	-	-	138,526,383
Licenses and Permits	34,013,992	-	-	-	-	34,013,992
Intergov. Revenue	1,367,000	59,778,288	-	-	-	61,145,288
Charges for Services	39,910,890	4,656,290	-	-	-	44,567,180
Fines and Penalties	11,594,984	-	-	-	-	11,594,984
Misc. Revenues	7,079,240	31,080	-	-	3,984,500	11,094,820
Other Financing Sources	<u>35,234,305</u>	<u>500,000</u>	<u>9,000,771</u>	<u>3,093,175</u>	<u>-</u>	<u>47,828,251</u>
Total Est. Receipts	360,370,178	64,965,658	13,231,499	23,519,262	3,984,500	466,071,097
(Due to Other Funds)	-	-	-	-	(1,700,000)	(1,700,000)
Cash and Securities, Available Jan. 1, 1995	<u>39,982,822</u>	<u>527,751</u>	<u>235,029,725</u>	<u>33,022,475</u>	<u>39,454</u>	<u>308,602,227</u>
<b>GRAND TOTAL</b>	<u>400,353,000</u>	<u>65,493,409</u>	<u>248,261,224</u>	<u>56,541,737</u>	<u>2,323,954</u>	<u>772,973,324</u>

<b>SUMMARY OF 1995 APPROPRIATIONS</b>						
Personnel Expenses	236,003,519	6,933,466	1,095,900	-	-	244,032,885
Other Current						
Operating Expenses	52,795,992	27,094,543	18,633,887	-	406,179	98,930,601
Internal Service Exp.	20,987,651	310,895	32,633	-	-	21,331,179
Intergovernmental and						
Interfund Payments	46,199,012	4,656,290	82,525,908	1,509,000	-	134,890,210
Capital Expenses	13,085,158	9,236,901	128,429,812	-	533,419	151,285,290
Debt Service Exp.	12,375,000	311,700	125,126	23,815,273	-	36,627,099
Reserve for Appr.	<u>18,906,668</u>	<u>16,949,614</u>	<u>17,417,958</u>	<u>31,217,464</u>	<u>1,384,356</u>	<u>85,876,060</u>
<b>GRAND TOTAL</b>	<u>400,353,000</u>	<u>65,493,409</u>	<u>248,261,224</u>	<u>56,541,737</u>	<u>2,323,954</u>	<u>772,973,324</u>

# CITY OF ATLANTA

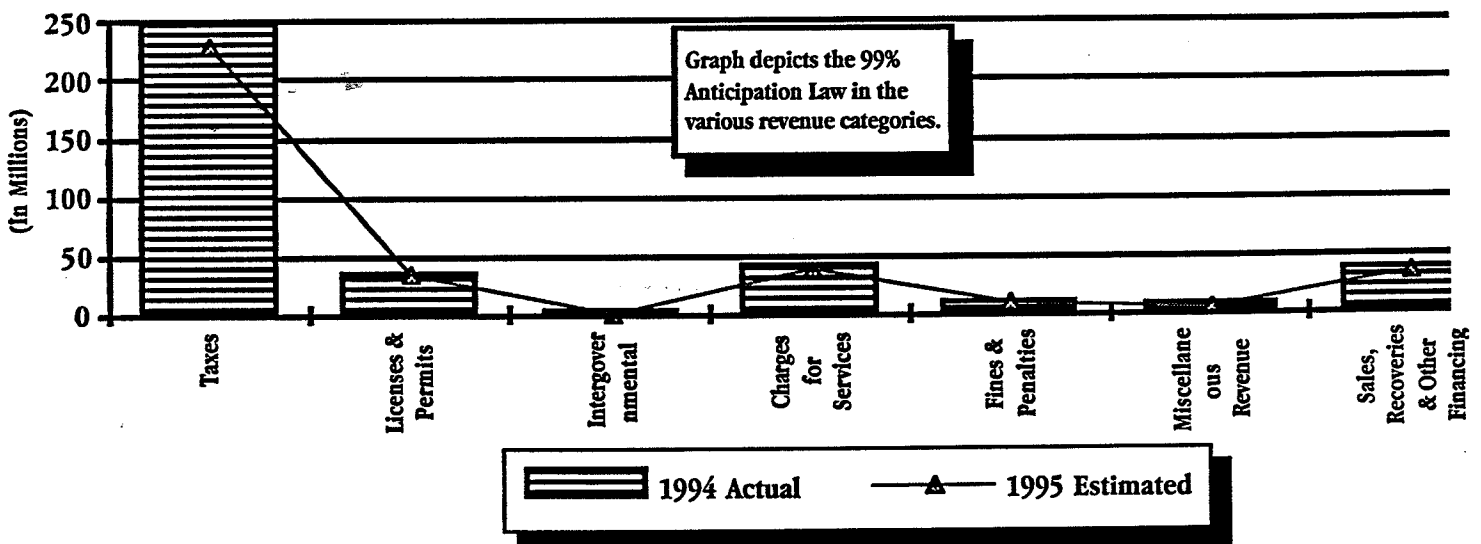
## GENERAL FUND REVENUES (1991-1995)

### Actual Receipts/Current Year Projections

(In Millions)

	1991	% TOTAL	1992	% TOTAL	1993	% TOTAL	1994	% TOTAL	1995	% TOTAL
Taxes	231.8	68.2	234.4	67.1	236.1	67.4	248.3	64.8	231.2	64.2
% Change	2.5		1.1		.7		5.2		(6.9)	
Licenses & Permits	32.1	9.4	31.7	9.1	33.3	9.5	34.7	9.1	34.0	9.4
% Change	-		(1.2)		5.0		4.2		(2.0)	
Intergovernmental	.9	.2	.4	.1	.6	.2	1.6	.4	1.4	.4
% Change	(74.2)		(55.5)		50.0		166.7		(12.5)	
Charges for Services	36.4	10.7	38.1	11.0	35.1	10.0	41.2	10.8	39.9	11.1
% Change	3.7		4.6		(7.9)		17.4		(3.2)	
Fines & Penalties	11.2	3.3	13.5	3.8	12.7	3.6	11.9	3.1	11.6	3.2
% Change	-		20.5		(5.9)		(6.3)		(2.5)	
Miscellaneous Revenue	8.9	2.6	8.7	2.5	7.2	2.0	8.5	2.2	7.1	1.9
% Change	27.1		(2.2)		(17.2)		18.1		(16.5)	
Sales, Recoveries & Other Financing Sources	18.5	5.6	22.6	6.4	25.5	7.3	36.8	9.6	35.2	9.8
% Change	31.2		32.1		12.8		44.3		(4.3)	
Total	339.8	100.0	349.4	100.0	350.5	100.0	383.0	100.0	360.4	100.0
% Change	3.3		2.8		.3		9.3		(5.9)	

## 1994 GENERAL FUND REVENUES AND 1995 PROJECTED



**CITY OF ATLANTA**  
**GENERAL FUND REVENUES (1991-1995)**

**TAXES**  
(in millions)

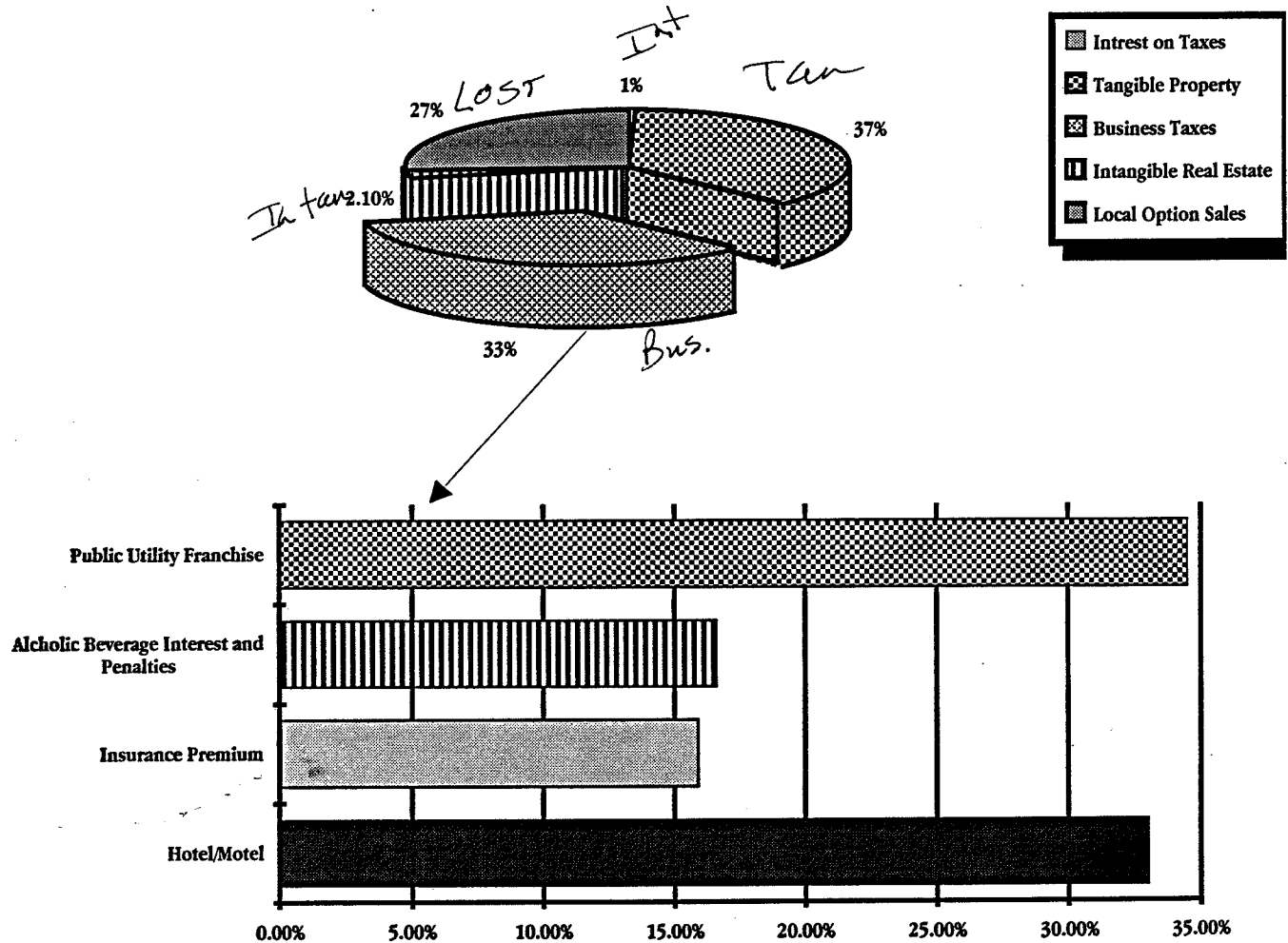
SOURCE:		<b>1991</b>	<b>%</b>	<b>1992</b>	<b>%</b>	<b>1993</b>	<b>%</b>	<b>1994</b>	<b>%</b>	<b>1995</b>	<b>%</b>
		<u>ACTUAL</u>	<u>TOTAL</u>	<u>ACTUAL</u>	<u>TOTAL</u>	<u>ACTUAL</u>	<u>TOTAL</u>	<u>ACTUAL</u>	<u>TOTAL</u>	<u>ANTICIPATION</u>	<u>TOTAL</u>
Taxes:	Property	108.7	31.9	110.3	31.7	105.2	30.0	105.7	27.6	90.5	25.2
	Sales	53.6	15.8	50.6	14.4	56.2	16.0	62.8	16.4	62.1	17.2
	Other	<u>69.5</u>	<u>20.5</u>	<u>73.5</u>	<u>21.0</u>	<u>74.7</u>	<u>21.4</u>	<u>79.8</u>	<u>20.8</u>	<u>78.6</u>	<u>21.8</u>
	Total Taxes	231.8	68.2	234.4	67.1	236.1	67.4	248.3	64.8	231.2	64.2
Other Categories		<u>108.0</u>	<u>31.8</u>	<u>115.0</u>	<u>32.9</u>	<u>114.4</u>	<u>32.6</u>	<u>134.7</u>	<u>35.2</u>	<u>129.2</u>	<u>35.8</u>
Total		339.8	100.0	349.4	100.0	350.5	100.0	383.0	100.0	360.4	100.0

Income from taxes is the City's largest revenue source, currently exceeding 64% of total revenue. Tax revenues have remained rather constant as a portion of total revenue ranging from 68.2% in 1991 to 64.2% in 1995.

Property taxes continue to constitute the greatest percentage of all taxes collected. In recent years, the property tax has declined slightly as a percentage of total tax while sales taxes have grown, since a moderate decline in 1991 and 1992. Property tax anticipations for 1995 are lower due to transfer of a portion of the millage to debt service for the 1994 General Obligation Bond. This decrease was made to keep the City's commitment to citizens not to increase taxes to retire debt on this bond issue. Revenues from other taxes have remained relatively steady as a percentage of total taxes remaining fairly constant at about 21% over the five year period.

# CITY OF ATLANTA GENERAL FUND REVENUES

## TAX CATEGORY



**PROJECTED TOTAL 1995 - \$231.2**

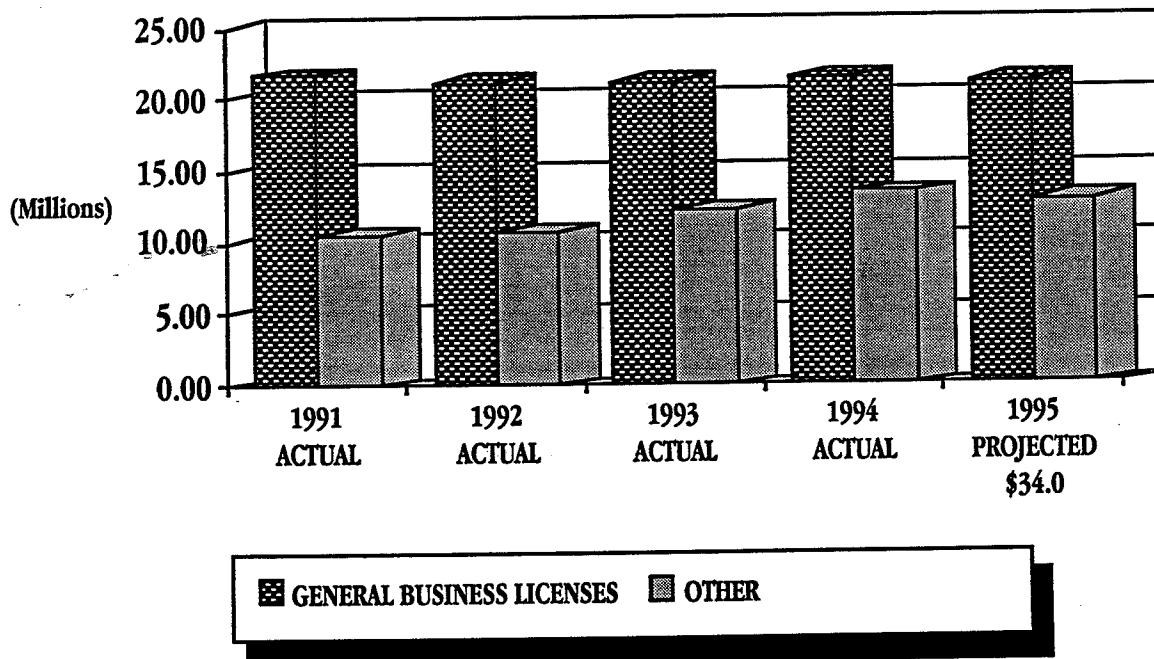
**CITY OF ATLANTA**  
**GENERAL FUND REVENUES (1991-1995)**

**LICENSES AND PERMITS**  
(in millions)

SOURCE:	1991 ACTUAL	% TOTAL	1992 ACTUAL	% TOTAL	1993 ACTUAL	% TOTAL	1994 ACTUAL	% TOTAL	1995 ANTICIPATION	% TOTAL
Gen. Business Licenses	21.7	67.6	21.1	66.6	21.2	63.7	21.4	61.7	21.2	62.4
Other	<u>10.4</u>	<u>32.4</u>	<u>10.6</u>	<u>33.4</u>	<u>12.1</u>	<u>36.3</u>	<u>13.3</u>	<u>38.3</u>	<u>12.8</u>	<u>37.6</u>
Total	32.1	100.0	31.7	100.0	33.3	100.0	34.7	100.0	34.0	100.0

Licenses and Permits represent the fourth largest revenue source by category. This source constitutes approximately 9.4% of total receipts. General business licenses represents approximately 62.4% of total receipts in this category. Revenue from the "Other" license category grew steadily in the late 1980's. This category of revenues began to decrease in 1991, as economic conditions slowed business activity, especially in the construction industry; however, in 1994 revenues for building permits increased substantially, as construction activity reached record levels. Revenue projections for 1995 reflect a more conservative anticipation; consistent with legally mandated revenue anticipation methods.

**LICENSES AND PERMITS**





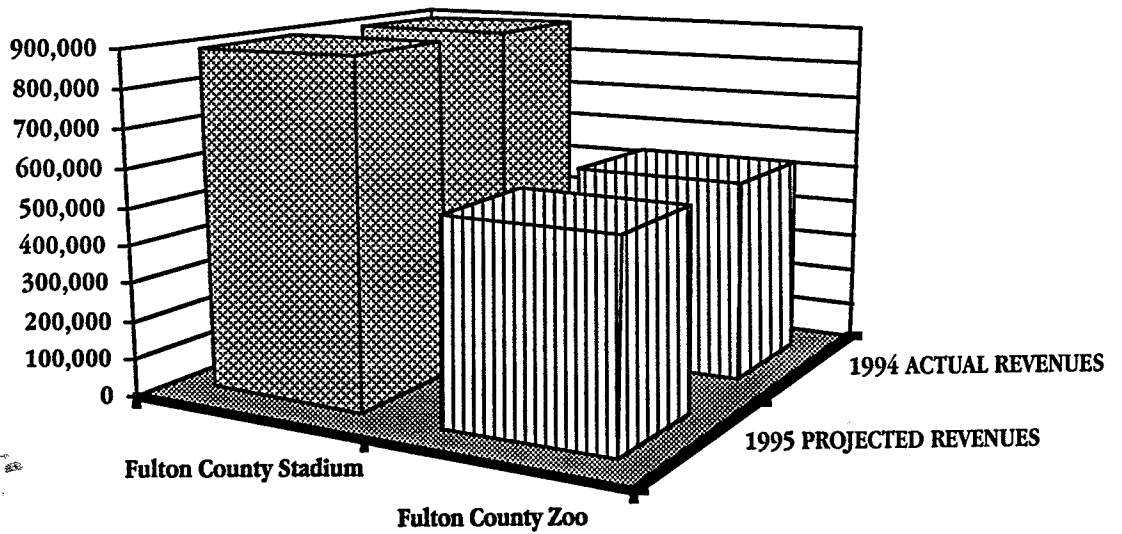
**CITY OF ATLANTA**  
**GENERAL FUND REVENUES (1991-1995)**

**INTERGOVERNMENTAL REVENUE**  
(in millions)

SOURCE:	1991 ACTUAL	% TOTAL	1992 ACTUAL	% TOTAL	1993 ACTUAL	% TOTAL	1994 ACTUAL	% TOTAL	1995 ANTICIPATION	% TOTAL
F.C. Share - Zoo, Stadium	<u>1.0</u>	<u>100.0</u>	<u>.4</u>	<u>100.0</u>	<u>.6</u>	<u>100.0</u>	<u>1.6</u>	<u>100.0</u>	<u>1.4</u>	<u>100.0</u>
Total	1.0	100.0	.4	100.0	.6	100.0	1.6	100.0	1.4	100.0

The support of the City's General Fund from Intergovernmental Revenue over the last five years has been small, never representing more than .5% of total receipts. In 1995 projections totaled 0.4% of total General Fund anticipations.

**GENERAL FUND INTERGOVERNMENTAL REVENUES**



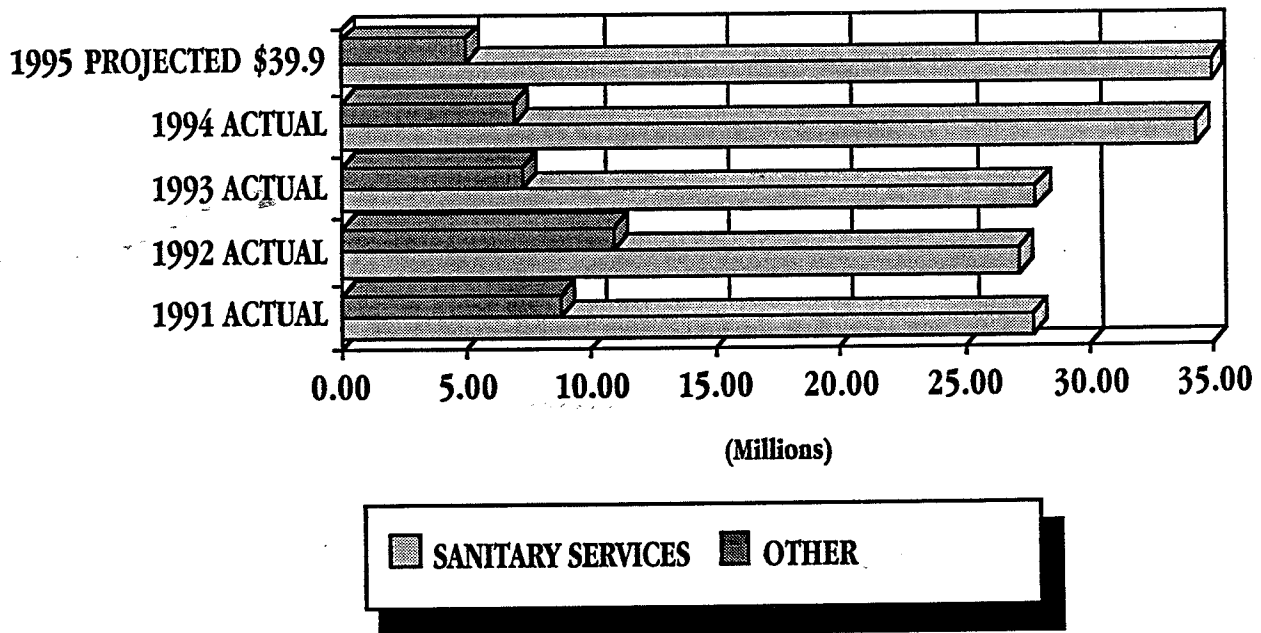
**CITY OF ATLANTA**  
**GENERAL FUND REVENUES (1991-1995)**

**CHARGES FOR SERVICES**  
(in millions)

SOURCE:	1991 ACTUAL	% TOTAL	1992 ACTUAL	% TOTAL	1993 ACTUAL	% TOTAL	1994 ACTUAL	% TOTAL	1995 ANTICIPATION	% TOTAL
Sanitary Services	27.7	76.1	27.2	71.4	27.9	79.5	34.3	83.3	34.9	87.5
All Other	<u>8.7</u>	<u>23.9</u>	<u>10.9</u>	<u>28.6</u>	<u>7.2</u>	<u>20.5</u>	<u>6.9</u>	<u>16.7</u>	<u>5.0</u>	<u>12.5</u>
Total	36.4	100.0	38.1	100.0	35.1	100.0	41.2	100.0	39.9	100.0

Revenues from Charges for Services represent the second largest revenue category. Receipts in 1994 increased as a result of higher sanitation service fees to cover solid waste disposal costs and recycling.

## CHARGES FOR SERVICES



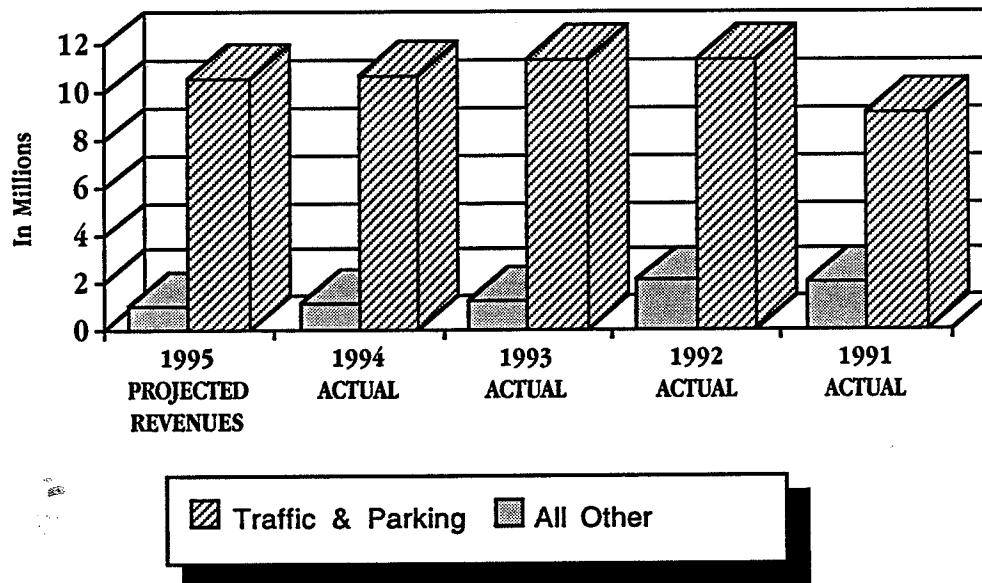
**CITY OF ATLANTA**  
**GENERAL FUND REVENUES (1991-1995)**

**FINES AND PENALTIES**  
(in millions)

SOURCE:	1991 ACTUAL	% TOTAL	1992 ACTUAL	% TOTAL	1993 ACTUAL	% TOTAL	1994 ACTUAL	% TOTAL	1995 ANTICIPATION	% TOTAL
Traffic and Parking	9.2	82.1	11.4	84.4	11.4	89.8	10.7	89.9	10.6	91.4
All Other	<u>2.0</u>	<u>17.9</u>	<u>2.1</u>	<u>15.6</u>	<u>1.3</u>	<u>10.2</u>	<u>1.2</u>	<u>10.1</u>	<u>1.0</u>	<u>8.6</u>
Total	11.2	100.0	13.5	100.0	12.7	100.0	11.9	100.0	11.6	100.0

Actual revenues from Fines and Penalties vary depending on levels of enforcement activity. This category accounts for approximately 3.1% of total General Fund 1995 estimated revenue. Most of these receipts are derived from traffic and parking fines.

**FINES AND PENALTIES (DOLLARS)**



**CITY OF ATLANTA**  
**GENERAL FUND REVENUES (1991-1995)**

**MISCELLANEOUS REVENUE**  
(in millions)

SOURCE:	1991 ACTUAL	% TOTAL	1992 ACTUAL	% TOTAL	1993 ACTUAL	% TOTAL	1994 ACTUAL	% TOTAL	1995 ANTICIPATION	% TOTAL
Interest Earnings	3.8	42.7	3.8	43.6	1.2	16.7	1.1	12.9	.7	9.9
Rental Income	1.8	20.2	2.1	24.2	2.6	36.1	2.7	31.8	4.2	59.2
All Other	<u>3.3</u>	<u>37.1</u>	<u>2.8</u>	<u>32.2</u>	<u>3.4</u>	<u>47.2</u>	<u>4.7</u>	<u>55.3</u>	<u>2.2</u>	<u>30.9</u>
Total	8.9	100.0	8.7	100.0	7.2	100.0	8.5	100.0	7.1	100.0

Most of the revenue in the miscellaneous category is derived from interest earnings and rental of city properties. Revenue levels have fluctuated since 1991 primarily due to receipts derived from interest earnings, which have been affected by changes in interest rates and the amount of funds available to invest. As a result of negotiation in 1994 of a new contractual agreement for police ordered towing, the City receives a fee from duty wrecker services.

**MISCELLANEOUS REVENUE CATEGORY**

**RENTS AND ROYALTIES**

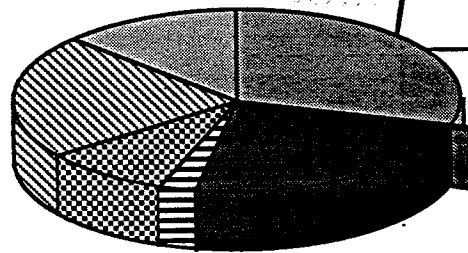
59.2%

**INTEREST EARNINGS**

9.91%

**ALL OTHER 30.9%**

**PROJECTED TOTAL 1995 - \$7.1**



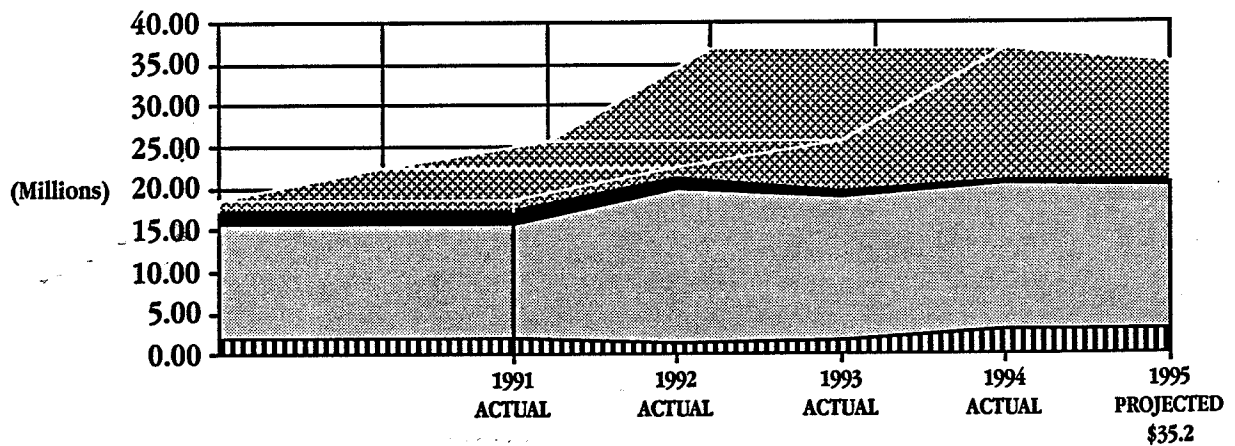
RECOVER ERRONEOUS PAYMENTS	29.7%
RENTALS R-O-W	.8%
RECOVERY GRANT COST	22.8%
GAINS SALE OF INVESTMENTS	2.6%
RECOVERY WORKERS COMP COST	9.3%
TOWING CONCESSION	22.1%
ALL OTHER	12.7%

**CITY OF ATLANTA**  
**GENERAL FUND REVENUES (1991-1995)**

**SALES, RECOVERIES AND OTHER FINANCING SOURCES**  
(in millions)

SOURCE:	1991 ACTUAL	% TOTAL	1992 ACTUAL	% TOTAL	1993 ACTUAL	% TOTAL	1994 ACTUAL	% TOTAL	1995 ANTICIPATION	% TOTAL
Recovery - Fringe Benefits	2.0	10.8	1.5	6.6	1.7	6.6	3.1	8.4	3.1	8.8
Indirect Cost - Reimb.	13.7	74.1	18.5	81.9	17.2	67.2	17.4	47.3	17.2	48.9
Sale of Equipment	1.7	9.1	1.2	5.3	.6	2.3	.5	1.4	.5	1.4
All Other	1.1	6.0	1.4	6.2	6.1	23.9	15.8	42.9	14.4	40.9
Total	18.5	100.0	22.6	100.0	25.6	100.0	36.8	100.0	35.2	100.0

**OTHER FINANCING CATEGORY**

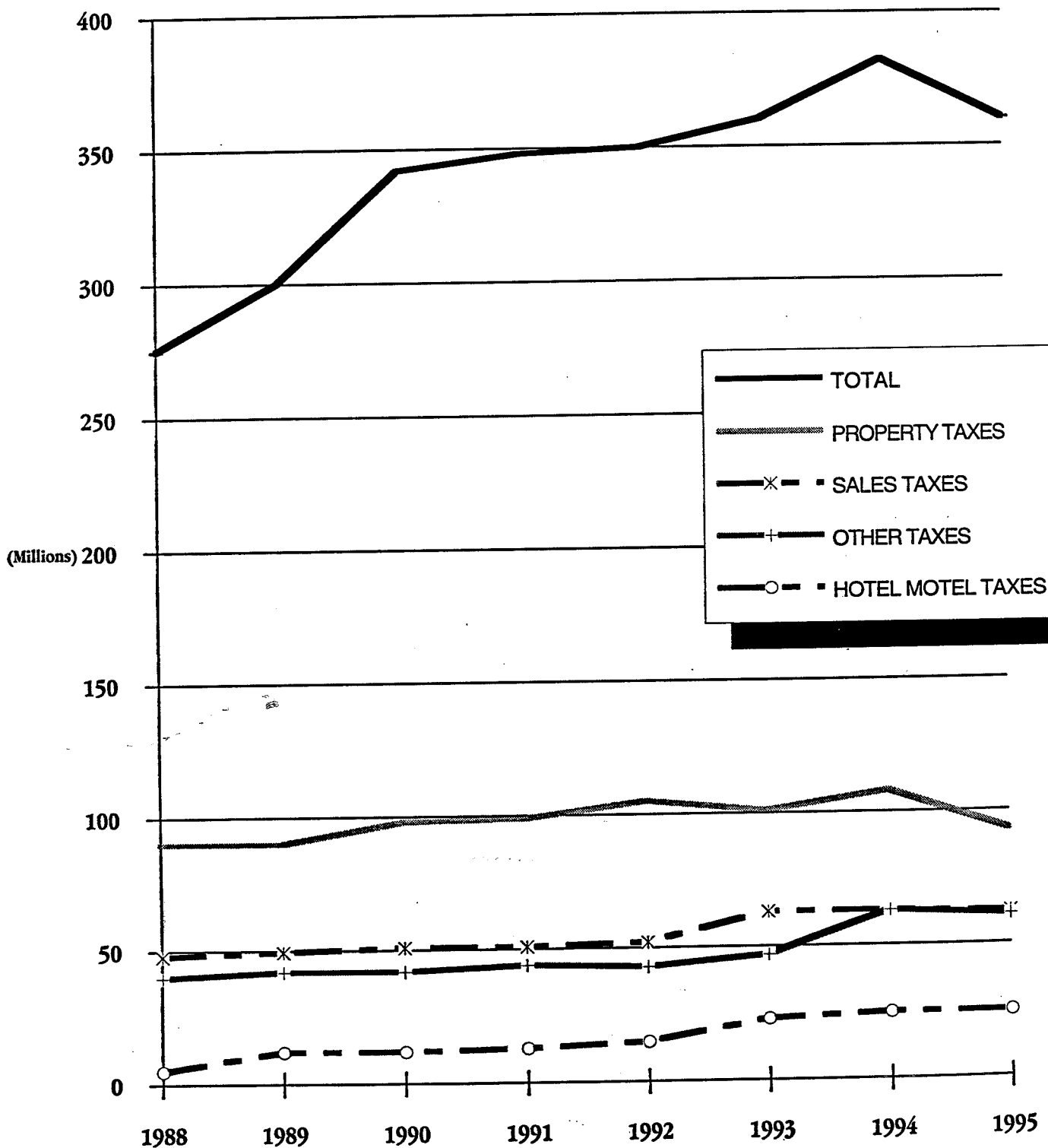


RECOVERY FRINGE BENEFITS
  INDIRECT COST REIMB.
  SALE OF EQUIPMENT
  ALL OTHER

# GENERAL FUND REVENUES

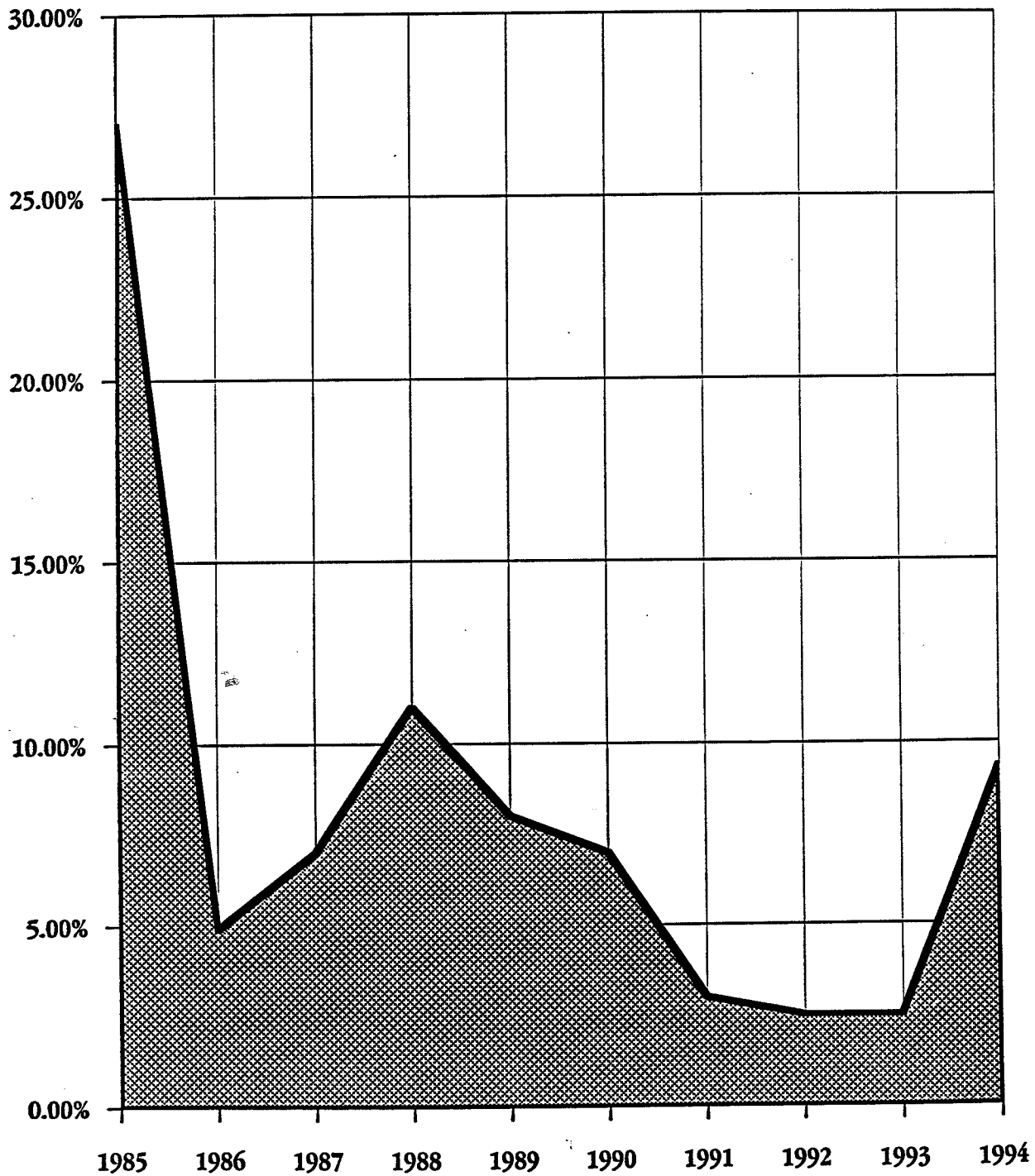
## 1988 - 1994

### 1995 ANTICIPATIONS ONLY



\*Reflects the effect of the 99% Anticipation Law.

**GENERAL FUND  
RATE OF REVENUE INCREASE\*  
FROM PREVIOUS YEAR  
1985 - 1994**



# 1995 GENERAL FUND REVENUES

## ANTICIPATIONS

Under the City of Atlanta's Charter, revenue anticipated in any individual revenue category in any budget year cannot exceed 99 percent of the actual collection in the previous year unless a rate increase has been enacted. Consequently, most revenue categories show lower 1995 anticipation levels than actual 1994 collections. This restriction in revenue estimating typically results in receipts exceeding anticipations in most categories, and serves to provide the city with a sound financial outlook.

Revenues anticipated for 1995, coupled with the cash and securities available at the beginning of the year equal the total General Fund appropriations of \$400,353,000.23.

	<u>1994 Actual</u>	<u>1995 Anticipations</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
Taxes	248,285,751.35	231,169,767.23	(17,115,984.12)	(6.89)
Licenses and Permits	34,676,029.88	34,013,992.00	(662,037.88)	(1.91)
Intergovernmental Revenue	1,576,589.20	1,367,000.00	(209,589.20)	(13.29)
Charges for Services	41,233,861.13	39,910,890.00	(1,322,971.13)	(3.21)
Fines and Forfeits	11,939,177.06	11,594,984.00	(344,193.06)	(2.88)
Miscellaneous Revenues	8,518,956.57	7,079,240.00	(1,439,716.57)	(16.90)
Sales, Recoveries and Other Financing Sources	<u>36,753,836.55</u>	<u>35,234,305.00</u>	<u>(1,519,531.55)</u>	<u>(4.13)</u>
Sub Total	382,984,201.74	360,370,178.23	(22,614,023.51)	(5.90)
Cash and Securities Available January 1, 1995		<u>39,982,822.00</u>		
TOTAL - GENERAL FUND RECEIPTS		<u>400,353,000.23</u>		

### Taxes

The millage for general government services and public education support for 1995 is 9.66 compared to the 10.99 mills in 1994, which represents a decrease of .59 mills. Anticipations are established at 94.1% of 1994 actual receipts.

**Note:** Subsequent to adoption of the 1994 budget the millage rate changed because of a sales tax roll back.

### Licenses and Permits

Overall revenue from licenses and permits are anticipated at 98.1% of the prior year's actual collections. The anticipation levels for various construction permits are at 92% due to the continued health of the construction industry. General business licenses, which comprises nearly 63% of the expected income for this total category, is anticipated at just over 98% of last year's receipts.

### Intergovernmental Revenues

Revenue from intergovernmental agreements is anticipated at 86.7% of last year's actual receipts. Business license rates have been adjusted to comply with recent state legislation. These rates were set to be revenue neutral; that is, the City will receive no increase due to the new rate structure. This revenue primarily comes from the Fulton County share of debt for the Atlanta-Fulton County Stadium, as well as Zoo debt service.



## 1995 GENERAL FUND REVENUES

### Charges for Services

Anticipations for 1995 are 96.8% of 1994 receipts. This rate of anticipations is attributable to unchanged rates for services compare to 1994 rates. The Emergency Telephone System Fund has been established to account for the collection of E-911 fees separately. In the past, this fee was accounted for in the General Fund.

### Fines and Penalties

This category's anticipations are established at 97.1% of last year's receipts. Traffic and parking fines and general fines constitute over 91% of the total expected revenue in this category, and anticipations are normally established at very conservative levels considering the unpredictability associated with forecasting these collections.

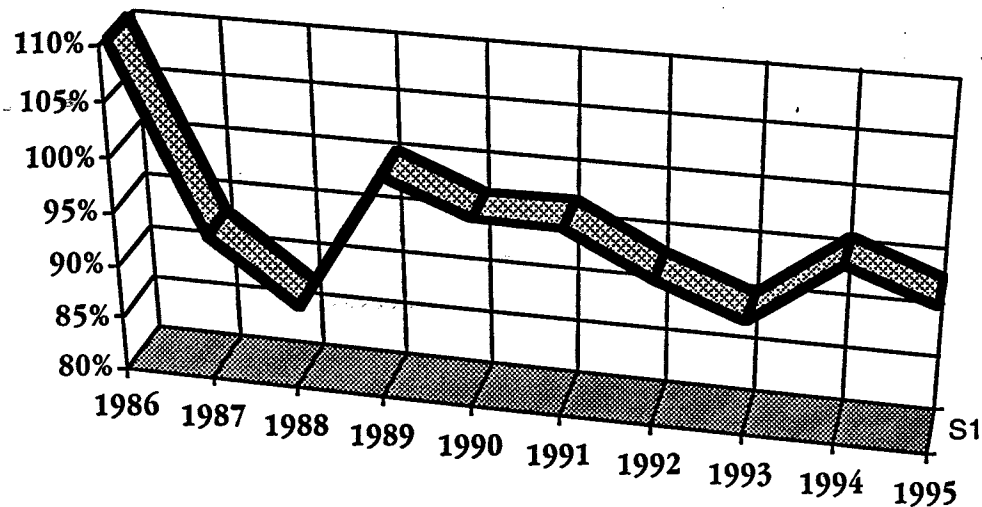
### Miscellaneous Revenues

This category includes income from interest earnings on city funds. Due to the fluctuations in this source, it is traditionally anticipated at a low level in comparison to prior year's actual receipts. Anticipations for 1995 are 83.1% of 1994 receipts.

### Sales, Recoveries and Other Financing Sources

Anticipations for 1995 are established at 95.9% of last year's collections. The anticipation is conservative due to calculations of indirect cost reimbursement of previous years.

GENERAL FUND BLENDED ANTICIPATION PERCENTAGE PRIOR YEAR'S ACTUAL RECEIPTS



# 1995 ANTICIPATIONS VS. PRIOR YEAR'S ACTUAL RECEIPTS

Revenue By Source	1994 <u>Actual</u>	% of <u>Total</u>	1995 <u>Anticipations</u>	% of <u>Total</u>
<b>Property Taxes:</b>				
Tangible Property Tax	100,610,686.17		85,639,844.23	
Intangible Property Tax	5,137,802.32		4,853,524.00	
Interest on Taxes	<u>2,263,174.74</u>		<u>2,150,016.00</u>	
	108,011,663.23	<u>28.20</u>	92,643,384.23	<u>25.71</u>
<b>Other Taxes:</b>				
Tax on Public Utilities	26,920,165.90		26,316,000.00	
Tax on Insurance Premiums	12,268,812.47		12,146,124.00	
Tax on Alcoholic Beverages	10,387,587.57		10,283,712.00	
Hotel Motel Gross Receipts Tax	25,482,943.84		25,228,115.00	
Alcoholic Beverages By-the-Drink Tax	2,449,813.58		2,425,315.00	
Sales Tax	<u>62,764,764.76</u>		<u>62,127,117.00</u>	
	140,274,088.12	<u>36.63</u>	138,526,383.00	<u>38.44</u>
<b>Licenses and Permits:</b>				
General Business Licenses	21,388,573.16		21,174,687.00	
Construction Permits	4,682,454.92		4,319,717.00	
Other	<u>8,605,001.80</u>		<u>8,519,588.00</u>	
	34,676,029.88	<u>9.05</u>	34,013,992.00	<u>9.44</u>
<b>Intergovernmental Revenue</b>	1,576,589.20	<u>.41</u>	1,367,000.00	<u>.38</u>
<b>Charges for Services:</b>				
Court Costs, Fees and Charges	22,685.00		11,208.00	
Fulton County Tax Assessors	960,341.47		-	
Services to Others	17,194.45		15,223.00	
Zoning Related	170,745.00		153,671.00	
Sale of Material	419,752.36		347,239.00	
Police Services	2,040,974.14		1,682,054.00	
Protective Inspections	849,012.19		803,048.00	
Highways and Streets Services and Fees	533,980.14		455,199.00	
Parking Meters	190,170.97		188,269.00	
Sanitary Services	34,547,950.45		35,211,479.00	
Recreation Fees	160,951.94		159,342.00	
Other	<u>1,320,103.02</u>		<u>884,158.00</u>	
	41,233,861.13	<u>10.77</u>	39,910,890.00	<u>11.07</u>
<b>Fines and Forfeits:</b>				
Court Fines	11,548,422.37		11,223,767.00	
Forfeitures	<u>390,754.69</u>		<u>371,217.00</u>	
	11,939,177.06	<u>3.12</u>	11,594,984.00	<u>3.22</u>
<b>Miscellaneous Revenues</b>	8,518,956.57	2.22	7,079,240.00	1.96
<b>Other Financing Sources:</b>				
Sale of Property	590,916.91		528,620.00	
Recoveries	<u>36,162,919.64</u>		<u>34,705,685.00</u>	
	36,753,836.55	<u>9.60</u>	35,234,305.00	<u>9.78</u>
<b>Total Receipts &amp; Anticipations</b>	<u>382,984,201.74</u>	<u>100.00%</u>	360,370,178.23	<u>100.00%</u>
<b>Cash and Securities Available January 1, 1995</b>			<u>39,982,822.00</u>	
<b>GRAND TOTAL - GENERAL FUND BUDGET</b>			<u>400,353,000.23</u>	

**CITY OF ATLANTA  
1995 BUDGET  
1A01 - GENERAL FUND  
RECEIPTS AND ANTICIPATIONS**

SOURCE:		1993 Receipts	1994 Receipts	1995 Anticipations
<b>TAXES:</b>				
611101	Taxes, Current Property	93,277,760.92	90,586,423.64	79,963,047.23
611102	Taxes, Current Year Intangible Property	2,196,684.11	2,910,237.42	2,881,135.00
611103	Taxes, Real Estate Transactions	1,019,922.17	1,303,291.40	1,290,259.00
611104	Taxes, Intangible Record	1,514,263.99	1,604,340.22	1,588,297.00
611201	Taxes, Prior Year Property	6,007,132.96	8,720,971.13	4,386,538.00
611202	Taxes, Prior Year Intangible Property	1,170,336.58	623,224.68	384,092.00
612102	Taxes, Local Option Sales	56,204,278.21	62,764,764.76	62,127,117.00
613101	Taxes, Public Utility Franchise	24,809,993.71	26,920,165.90	26,316,000.00
613201	Taxes, Insurance Premium	11,993,813.02	12,268,812.47	12,146,124.00
613301	Taxes, Alcoholic Beverage	10,369,789.24	10,387,587.57	10,283,712.00
613302	Taxes, Alcoholic Beverage By-Drink	2,084,931.35	2,449,813.58	2,425,315.00
613401	Taxes, Hotel/Motel Occupancy	22,922,661.32	6,327,804.63	6,264,527.00
613410	Taxes, Hotel/Motel Occupancy/CY	-	19,086,007.29	18,895,147.00
614120	Taxes, Hotel/Motel Occupancy/PY	-	69,131.92	68,441.00
614101	Taxes, Interest on	2,032,222.71	1,766,408.96	1,678,088.00
614201	Taxes, Penalties On	471,034.61	496,765.78	471,928.00
	<b>Total Taxes</b>	<b>236,074,824.90</b>	<b>248,285,751.35</b>	<b>231,169,767.23</b>
<b>LICENSES AND PERMITS:</b>				
621101	Licenses, Beer and Wine	1,111,675.00	880,545.20	871,740.00
621102	Licenses, Whiskey	434,461.00	407,054.23	402,984.00
621103	Licenses, Pouring	2,933,175.00	2,788,254.75	2,760,372.00
621202	Licenses, Financial Institutions	1,614,096.63	-	-
621210	Licenses, General Business CY	20,856,934.24	20,967,836.59	20,758,158.00
621211	Licenses, Finan Inst. , CY	-	1,386,518.14	1,372,653.00
621212	Licenses, Insurance CY	80,925.00	7,972.50	7,893.00
621220	Licenses, General Business PY	329,872.09	420,736.57	416,529.00
621222	Licenses, Insurance PY	952.50	365,337.00	361,684.00
621301	Licenses, General Professional	1,552,235.00	-	-
621302	Licenses, Business Operator	2,606.93	-	-
621310	Licenses, Gen Profess., CY	-	670,719.85	664,013.00
621320	Licenses, Gen Profess., PY	-	1,168,795.59	1,157,108.00
622101	Permits, Building	1,724,798.60	2,796,015.85	2,621,921.00
622102	Permits, HVAC	474,547.85	474,957.40	427,462.00
622103	Permits, Plumbing	536,324.43	514,649.60	463,185.00
622104	Permits, Electrical	913,905.91	896,832.07	807,149.00
622105	Permits, Fire Occupancy	293,749.79	332,640.71	299,377.00
622106	Permits, Elec Low Voltage	5,190.00	3,440.00	2,924.00
622201	Permits, Car for Hire	95,931.18	88,366.32	79,530.00
622203	Permits, Commercial Parking	14,643.00	19,121.92	16,254.00
622204	Permits, Residential Pkg.	42.00	-	-
622301	Permits, Signs	107,836.00	72,051.00	136,243.00
622303	Permits, Festival	52,751.34	46,463.79	39,494.00
622304	Permits, Close St./Sidewalk	84,104.75	110,226.00	93,692.00
622305	Permits, Land Disturbance	4,756.88	3,231.25	2,747.00
622306	Permits, Commercial Parking Facilities	6,163.00	5,995.50	5,096.00
623101	Licenses, Interest ON	9,938.78	12,716.45	12,589.00
623201	Licenses, Penalty ON	69,001.79	235,551.60	233,195.00
	<b>Total Licenses and Permits</b>	<b>33,310,618.69</b>	<b>34,676,029.88</b>	<b>34,013,992.00</b>

**CITY OF ATLANTA  
1995 BUDGET  
1A01 - GENERAL FUND  
RECEIPTS AND ANTICIPATIONS**

SOURCE:		1993 Receipts	1994 Receipts	1995 Anticipations
<b>INTERGOVERNMENTAL REVENUE:</b>				
633201	Local Shared Revenues	<u>646,225.73</u>	<u>1,576,589.20</u>	<u>1,367,000.00</u>
	<b>Total Intergovernmental Revenue</b>	<b>646,225.73</b>	<b>1,576,589.20</b>	<b>1,367,000.00</b>
<b>CHARGES FOR SERVICES:</b>				
641101	Court Cost, Fees and Charges	46.50	-	-
641102	Tax Assessor, Fulton County	1,281,086.26	960,341.47	-
641103	Fees, Returned Checks	10,826.85	9,275.23	4,638.00
641105	Fees, Special Non-Recurring	812.85	13,139.78	6,570.00
641106	Ette Electros Qualifying Fees	67,236.01	-	-
641107	Fees Domestic Partnership	1,500.00	270.00	-
641201	Rezoning Petitions	74,175.00	112,020.00	100,818.00
641202	Zoning Appeals	64,000.00	58,725.00	52,853.00
641301	Garnishment Fees	19,425.00	10,900.00	9,810.00
641304	Telephone Usage	100,897.52	6,014.41	5,413.00
641401	Maps, Codes, Records	392,656.47	344,054.78	309,649.00
641402	Paper for Recycling	5,477.51	75,180.08	37,590.00
641403	Junk	31,050.47	517.50	-
642101	Police Service, Fulton County	61,214.01	396,094.79	70,000.00
642102	Police Service, Atlanta Housing Authority	-	644,668.83	638,222.00
642103	Police Service, Atlanta Board of Education	884,188.80	818,249.30	810,067.00
642105	Police Service, Burglar Alarm	290,285.01	181,961.25	163,765.00
642203	Fire Education Fees	-	280.00	-
642311	Police Inspection Fees	712,316.03	612,614.00	606,488.00
642312	Street/Sidewalk/Curb/Drive Inspection	140,536.53	165,014.69	132,012.00
642321	Liquor License, Fire Inspection	11,475.00	10,150.00	8,120.00
642322	Liquor License, Building Inspection	9,175.00	7,825.00	6,260.00
642331	Occupancy Certificates	55,420.80	52,808.50	50,168.00
642332	Owner Requested Housing Inspection	350.00	600.00	-
643101	Streets/Sidewalk/Curbs, Current	261,443.19	451,337.51	406,204.00
643102	Streets/Sidewalk/Curbs, Prior	20,076.02	42,799.70	25,680.00
643103	Fees, Subdivision Plan Review	3,430.00	5,915.00	2,958.00
643104	Fees, Inspections, Curbs/Paving	24,838.82	33,927.93	20,357.00
643201	Parking Meters	195,749.97	190,170.97	188,269.00
643301	Sanitary Service, Current	25,070,801.69	31,544,412.89	31,228,969.00
643302	Sanitary Service, Prior	2,794,508.06	2,724,387.56	3,706,151.00
643303	Sanitary Service Surcharge, Commercial	26,040.00	-	-
643304	Sanitary Service Surcharge, Residential	572.00	-	-
643305	Incinerator/Landfill Disposal	701,793.00	279,150.00	276,359.00
644101	Fees, Golf	134,117.52	99,234.77	98,242.00
644102	Fees, Swimming	14,379.93	13,989.40	13,850.00
644103	Fees, Tennis	50,452.67	47,727.77	47,250.00
647401	Administrative Services, WPC	512,722.50	459,587.59	307,832.00
647402	Engineering Services, WPC	<u>1,043,766.88</u>	<u>860,515.43</u>	<u>576,326.00</u>
	<b>Total Charges for Services</b>	<b>35,068,843.87</b>	<b>41,233,861.13</b>	<b>39,910,890.00</b>

**CITY OF ATLANTA  
1995 BUDGET  
1A01 - GENERAL FUND  
RECEIPTS AND ANTICIPATIONS**

SOURCE:		1993 Receipts	1994 Receipts	1995 Anticipations
<b>FINES AND FORFEITS:</b>				
651101	Traffic and Parking Fines	11,444,358.91	10,659,497.18	10,552,902.00
651201	General Fines	628,538.10	577,235.82	519,512.00
652101	Unclaimed Money, Prisoner	193,789.07	258,065.07	129,033.00
652102	Unclaimed Articles	41,509.51	44,640.77	22,320.00
652103	Bonds Forfeited/Collected	250,549.10	264,892.13	251,648.00
652104	FIFA Costs and Penalties	165,660.61	125,862.56	119,569.00
652105	Licenses/Permit, Adm Fines	-	8,983.53	-
	<b>Total Fines and Forfeits</b>	<b>12,724,405.30</b>	<b>11,939,177.06</b>	<b>11,594,984.00</b>
<b>MISCELLANEOUS REVENUES:</b>				
661001	Interest Earnings	1,230,997.49	1,144,032.75	686,420.00
662101	Land Rentals, General	1,270,581.67	1,226,208.56	1,213,946.00
662201	Building Rentals, General	1,355,419.86	1,473,296.98	1,458,564.00
662311	Food, Drink and Notions	75,745.27	43,874.39	21,937.00
662312	Public Telephones	199,908.23	183,720.27	146,976.00
662316	Towing Concessions	-	493,331.00	488,398.00
662391	Concessions, Other	52,067.91	103,542.35	51,771.00
662501	Rental, R-O-W's	400,521.25	18,815.82	17,875.00
662502	U S Marshal Lease/Rental	2,240.00	12,360.00	1,500,000.00
663301	Clearance of Property, Current	10,258.70	7,123.09	3,562.00
664101	Private Contrib. & Donations	245.08	-	-
666001	Gain - Sale of Investments	874,061.43	94,172.76	56,504.00
669101	Recover Erroneous Payment	449,218.88	2,491,123.75	652,900.00
669102	Recover Training/Travel Cost	53,618.69	60,035.99	29,500.00
669103	Recover Prem Rate Adjust	10,135.00	-	-
669106	Recover on Purchases	349,522.00	76,052.52	38,026.00
669107	Recover Grant Costs	674,521.93	668,915.18	501,686.00
669109	Recover Workers Comp Cost	158,754.05	407,460.85	203,730.00
669110	Recover W/C Subrogation	-	14,890.31	7,445.00
	<b>Total Miscellaneous Revenues</b>	<b>7,167,817.44</b>	<b>8,518,956.57</b>	<b>7,079,240.00</b>
<b>OTHER FINANCING SOURCES:</b>				
691101	Sale of Equipment	615,667.45	518,136.91	492,230.00
691102	Sale of Land and Structures	223,550.00	72,780.00	36,390.00
691103	Compensation for Loss - Fixed Asset	59,966.43	124,897.30	62,449.00
692201	Recover Fringe Benefits	1,735,907.53	3,129,339.91	3,098,047.00
692202	Recover Indirect Costs	17,169,919.86	17,351,662.78	17,178,146.00
692203	Indirect Costs, Prior Year	4,002.00	235,418.00	-
692303	Recover Direct Costs	262,895.98	8,102,064.84	7,500,000.00
692401	Oper Trans from Fund 3P01	300,000.00	160,000.00	80,000.00
692402	Oper Trans from Fund 3P02	696,141.32	262,658.46	131,329.00
692405	Oper Trans Fm Fund 1B03	4,487,802.57	4,702,741.85	4,655,714.00
692407	Oper Trans Fm Fund 2M01	-	-	2,000,000.00
694005	Proceeds, Esc Restructure	-	2,094,136.50	-
	<b>Total Other Financing Sources</b>	<b>25,555,853.14</b>	<b>36,753,836.55</b>	<b>35,234,305.00</b>
<b>Total General Fund Receipts</b>		<b><u>350,548,589.07</u></b>	<b><u>382,984,201.74</u></b>	<b>360,370,178.23</b>
Cash and Securities Available January 1, 1995				<u>39,982,822.00</u>
<b>GRAND TOTAL - GENERAL FUND</b>				<b><u>400,353,000.23</u></b>

## 1995 GENERAL FUND APPROPRIATIONS

The 1995 Adopted General Fund Budget of \$400,353,000 represents an increase of 6.9% compared to the initial 1994 Budget. The 1995 Budget includes continuation of essential City services and numerous improvements, without a tax increase. In fact, the General Fund property tax rate was decreased by 1.33 mills compared to 1994. Part of the decrease (.59 mills) represents a rollback due to increased sales tax collections. The remainder of the decrease (.74 mills) is to compensate for the .74 mills dedicated for debt service for the 1994 General Obligation Bond, keeping the promise to the citizens that taxes will not be increased to repay the bonds.

The 1995 Budget benefited from the carry forward of nearly \$40 million from 1994, a result of careful financial management during that year. Sound financial footing allowed the City to implement the following programs: A new pay plan for City employees in 1995, fund the Solid Waste Management Authority and increased debt service for the new detention center and the radio communications system with no tax increase.

Much of the large cash carry forward can be attributed to cost containment endeavors begun in 1994, including a VIP early retirement program that resulted in the departure of 245 employees, some of whom will not be replaced to streamline City government. Further, two reductions in force were completed in 1994 which, coupled with the VIP program, will result in substantial long term savings to the City without adversely impacting service levels.

The 1995 Budget also represents an approach to managing City resources that provides direction to all operating departments. The budget preparation cycle focused on three key emphasis areas: 1. Improved public safety; 2. Neighborhood revitalization and development; and 3. Customer service. Operating departments linked program requests for 1995 to these goals and will direct their efforts during the year to the emphasis areas.

Another initiative taken to enhance services to citizens is the reorganization of the administrative structure of City government. A new Department of Housing and Community Development has been created to consolidate similar functions and allow greater coordination in the areas of development and code enforcement. The Bureau of Cultural Affairs was moved to the Department of Parks and Recreation and the Office of Program Performance Evaluation placed within the Office of the Chief Operating Officer.

The pie chart on the following page depicts the departmental distribution of the 1995 General Fund Budget. Please note that for purposes of this presentation, the sales tax receipts shared with the Atlanta Board of Education are separated from the remainder of the Non-Departmental category for emphasis. This arrangement, resulting from a 1984 agreement between the City and the Board, provides that the City share 30% of its local option sales taxes with the Board. Since the City must roll back the property tax millage on a dollar for dollar basis for sales tax receipts, the City's millage rate is inflated by the amount required to equal sales tax funds shared with the Board. Likewise, the City Budget is inflated by the amount of shared funds in 1995.

**NOTE:** Additional programmatic information is in the Budget reader.

# GENERAL FUND BUDGET

## 1A01 - General Fund

### EXPENDITURES AND BUDGET SUMMARY

DEPARTMENT	1993 EXPENDITURES	1994 EXPENDITURES	1995 BUDGET
City Council	3,139,092.00	2,959,943.00	3,340,372.00
Mayor's Office	911,368.00	791,626.00	488,510.00
Chief of Staff & Reporting Offices	2,163,300.00	1,844,631.00	2,924,569.00
Executive Office and Misc. Offices	1,440,060.00	1,447,221.00	1,611,731.00
Administrative Services	12,316,598.00	10,404,159.00	9,794,449.00
Law	2,927,219.00	2,747,954.00	2,998,394.00
Finance	9,073,336.00	9,202,535.00	9,238,953.00
Tax Assessors	4,325,526.00	1,148,656.00	-
Planning and Development	6,926,325.00	6,354,275.00	6,194,513.00
Public Works	54,819,505.00	52,360,753.00	60,363,779.00
Parks, Recreation & Cultural Affairs	24,415,738.00	22,009,327.00	25,468,801.00
Personnel & Human Resources	4,767,543.00	4,028,241.00	4,263,426.00
Judicial Agencies	11,773,156.00	11,963,696.00	13,774,804.00
Fire Services	51,209,330.00	47,157,810.00	43,279,566.00
Police Services	93,691,382.00	90,930,995.00	91,709,953.00
Corrections	16,549,914.00	15,652,857.00	17,300,750.00
Non-Departmental	69,482,646.00	79,854,579.00	102,759,637.00
Housing & Community Dev.	3,630,719.00	3,290,756.00	4,840,793.00
TOTAL - GENERAL FUND	<u>373,562,757.00</u>	<u>364,150,013.00</u>	<u>400,353,000.00</u>

MAJOR ACCOUNT GROUP	1993 EXPENDITURES	1994 EXPENDITURES	1995 APPROPRIATIONS
Personnel Expenses	245,551,126.00	237,849,964.00	236,003,519.00
Other Current Operating Expense	50,013,008.00	45,608,090.00	52,795,992.00
Internal Service Expense	24,796,837.00	20,382,481.00	20,987,651.00
Intergovernmental & Interfund Payments	41,182,494.00	46,829,964.00	46,199,012.00
Capital Expenses	10,390,806.00	7,759,379.00	13,085,158.00
Debt Service Expense	1,628,153.00	5,720,136.00	12,375,000.00
Reserve for Appropriation	-	-	18,906,668.00
Loans/Adv/Invest/Losses	333.00	-	-
TOTAL - GENERAL FUND	<u>373,562,757.00</u>	<u>364,150,013.00</u>	<u>400,353,000.00</u>

## SPECIAL REVENUE FUNDS

The Special Revenue Funds have been established to account for revenues and expenses associated with funding from various intergovernmental grants. Currently, there are three funds, the Community Development Block Grant Fund, the Emergency Telephone System Fund and the Intergovernmental Grant Fund, which account for governmental funding from outside agencies which are designated by law or policy for specific purposes. The 1995 budget for the respective funds is based solely upon funds anticipated to be received during the year and/or funds carried forward from the previous year(s).

The following table shows a comparison between last year's Special Revenue Fund budget and the current year's; however, comparisons can be misleading due to the non-recurring nature of many grant programs and do not fully reflect a decline in grant awards which has occurred.

	<u>1994 Budget</u>	<u>1995 Budget</u>	<u>% Change</u>
Community Development Fund	18,019,137	17,414,987	(3.4)
Intergovernmental Grant Fund	34,990,067	43,422,133	24.0
Emergency Telephone System Fund	<u>4,488,771</u>	<u>4,656,290</u>	<u>3.7</u>
<b>TOTAL - SPECIAL REVENUE FUNDS</b>	<u><u>57,497,976</u></u>	<u><u>65,493,410</u></u>	<u><u>13.9%</u></u>

### Community Development Fund

The Community Development Fund includes federal funding received by the City which is authorized by the Housing and Community Development Act of 1974, as amended. The primary funding source is the Community Development Block Grant (CDBG) program which began in 1975 and replaced various categorical grant and loan programs including urban renewal, neighborhood development program, open space, urban beautification and historic preservation grants, public facilities loans, water and sewer and neighborhood facilities grants, and Model Cities supplemental grants.

The City of Atlanta receives an annual entitlement CDBG grant from the U.S. Department of Housing and Urban Development. Funds must be used to meet one of three national objectives: benefit low and moderate income persons, prevent and eliminate slum and blight, or address urgent needs which threaten the health or welfare of a community where other financial resources are unavailable to meet the needs. The City of Atlanta allocates its funding to a variety of eligible community and economic development projects according to the following local objectives:

- **Economic development** which directly impacts low and moderate income neighborhoods and Central Business District revitalization or stabilization through job and business retention, and which provides for job creation or job retention for low and moderate income persons.
- **Housing** which substantially expands opportunities for low and moderate income households through major rehabilitation, weatherization and construction measures, code compliance, new housing support or anti-displacement efforts.
- **Environmental/community facilities** which encourage stabilization and revitalization of low and moderate income neighborhoods including improvements to parks and recreational facilities, sidewalks and streets, neighborhood centers, sewers and street lights.
- **Social services** which address the needs of the elderly, youth, illiterate, homeless and those persons requiring assistance in becoming self-supporting.



## **SPECIAL REVENUE FUNDS (Continued)**

### **Community Development Fund (Continued)**

- **Special needs** which address the handicapped or support historic preservation.
- **Facilities for the homeless** which provide comprehensive services and/or address areas of unmet needs for the City's homeless population.

### **Intergovernmental Grant Fund**

The Intergovernmental Grant Fund consists of various grants from federal or state government and other local jurisdictions and private organizations that are not associated with the City's Proprietary Funds or held in a trustee or agency capacity. City of Atlanta matching funds which may be required under terms and conditions of individual grants are transferred into the Intergovernmental Grant Fund. Monies from grants are tied to specific programs that are governed by specific laws or policies set forth in individual grant agreements. Many of the grants are non-recurring, but there are several that have been received continuously for many years, such as the Summer Food Program, the Local Assistance Road Program and Rat Attack.

Due to the non-recurring nature of these grants and the frequent lag between receipt of a grant and the expenditure of funds, it is difficult to identify trends in funding levels.

### **Emergency Telephone System Fund**

The Emergency Telephone System Fund consists of collections of an Enhanced 911 fee levied against telephone subsidies beginning in 1991. Until 1993, the collection of these fees were accounted for in the General Fund in Revenue from Charges for Services category.

**CITY OF ATLANTA  
1995 BUDGET  
1B01 - COMMUNITY DEVELOPMENT FUND**

**RECEIPTS AND ANTICIPATIONS**

SOURCE:	1993 Receipts	1994 Receipts	1995 Anticipations
<b>INTERGOVERNMENTAL REVENUE:</b>			
631101 <b>Federal Grants/Entitlements</b>			
U.S. HUD, CDBG B-85-MC-13-0002	-	1,000.00	-
U.S. HUD, CDBG B-91-MC-13-0002	4,844,762.02	-	-
U.S. HUD, CDBG B-92-MC-13-0002	5,910,199.00	5,315,618.00	-
U.S. HUD, CDBG B-93-MC-13-0002	703,000.00	8,270,382.00	3,041,629.00
U.S. HUD, CDBG B-94-MC-13-0002	-	-	13,227,000.00
U.S. HUD, UDAG B-83-AA-13-0056	-	-	50,000.00
U.S. HUD, Sec. 108 Loan (88) B-88-MC-13-0002	-	-	10,505.25
U.S. HUD, Housing Division, GA-06-SPG-22	375,067.33	373,801.00	251,131.67
U.S. HUD, Homeless Act of '86 (P.L.99-500)			
S-91-MC-13-0002	120,243.71	-	-
S-92-MC-13-0002	79,119.35	127,050.14	25,830.51
S-93-MC-13-0002	-	134,859.14	30,140.86
S-94-MC-13-0002	-	-	350,000.00
U.S. HUD Sec. Discretionary Funds			
B-90-SP-04-16211	107.58	-	21,788.42
B-90-SP-04-16212	22,108.11	-	363.89
B-90-SP-04-16207	2,412.39	-	22,093.85
B-90-SP-04-16208	<u>6,495.64</u>	<u>-</u>	<u>1,687.88</u>
<b>Total Intergovernmental Revenue</b>	<b>12,063,515.13</b>	<b>14,222,710.28</b>	<b>17,032,171.33</b>
<b>CHARGES FOR SERVICES:</b>			
641104 <b>Fees, Loan Application/Contractor</b>			
U. S. HUD, CDBG B-94-MC-13-0002	-	1,950.00	-
641105 <b>Fees, Spec. Non-Recur.</b>			
U. S. HUD, CDBG B 13-93-MC-13-0002	<u>662.00</u>	<u>64.00</u>	<u>-</u>
<b>Sub Total</b>	<b>662.00</b>	<b>64.00</b>	<b>-</b>
<b>Total Charges for Services</b>	<b>662.00</b>	<b>2,014.00</b>	<b>-</b>
<b>MISCELLANEOUS REVENUES:</b>			
661001 <b>Interest Earnings</b>			
U.S. HUD, CDBG B-89-MC-13-0002	-	-	1,594.29
U.S. HUD, CDBG B-92-MC-13-0002	22,050.78	6,158.49	-
U.S. HUD, CDBG B-93-MC-13-0002	214,582.01	-	-
U.S. HUD, CDBG B-94-MC-13-0002	<u>-</u>	<u>222,985.58</u>	<u>-</u>
<b>Sub Total</b>	<b>236,632.79</b>	<b>229,144.07</b>	<b>1,594.29</b>

**CITY OF ATLANTA  
1995 BUDGET  
1B01 - COMMUNITY DEVELOPMENT FUND**

**RECEIPTS AND ANTICIPATIONS**

SOURCE:	1993 Receipts	1994 Receipts	1995 Anticipations
<b>MISCELLANEOUS REVENUES: (Continued)</b>			
661002 <b>Principal Repayments</b>			
U.S. HUD, CDBG B-92-MC-13-0002	142,235.29	12,800.44	-
U.S. HUD, CDBG B-93-MC-13-0002	837,734.50	-	-
U.S. HUD, CDBG B-94-MC-13-0002	<u>-</u>	<u>1,038,689.25</u>	<u>-</u>
Sub Total	979,969.79	1,051,489.69	-
662101 <b>Land Rentals, General</b>			
U.S. HUD CDBG B-93-MC-13-0002	<u>1,168.00</u>	<u>-</u>	<u>-</u>
Sub Total	1,168.00	-	-
669101 <b>Recover Erroneous Payment</b>			
U.S. HUD CDBG B-94-MC-13-0002	6,826.86	2,768.04	-
661102 <b>Sale of Land and Structures</b>	-	64,866.52	-
669107 <b>Recover Grant Costs</b>			
U.S. HUD CDBG B-85-MC-13-0002	<u>35,272.14</u>	<u>-</u>	<u>-</u>
Total Miscellaneous Revenues	1,259,869.58	1,348,268.32	1,594.29
<b>OTHER FINANCING SOURCES:</b>			
692407    Oper Trans Fm Fund 2M01			<u>1,027.00</u>
<b>Total Receipts - Community Development Fund</b>	<u><u>13,324,046.71</u></u>	<u><u>15,572,992.60</u></u>	17,034,792.62
Cash and Securities Available January 1, 1995			<u>380,194.09</u>
<b>GRAND TOTAL - COMMUNITY DEVELOPMENT FUND</b>			<u><u>17,414,986.71</u></u>

**CITY OF ATLANTA  
1995 BUDGET  
1B01 - COMMUNITY DEVELOPMENT FUND**

**EXPENDITURES AND APPROPRIATIONS SUMMARY**

<b>DEPARTMENT</b>	<b>1993 Expenditures</b>	<b>1994 Expenditures</b>	<b>1995 Appropriations</b>
Executive Offices & Misc. Offices	76,724.79	53,222.35	45,810.65
Administrative Services	801,480.39	890,849.64	1,860,038.75
Law	81,803.25	82,977.44	8,297.56
Finance	1,884,466.13	1,958,404.50	1,334,159.24
Planning and Development	2,655,155.25	1,350,763.67	2,016,823.22
Public Works	1,020,028.24	188,483.71	1,152,000.38
Parks, Recreation & Cultural Affairs	2,667,474.48	6,666,872.12	6,458,458.45
Aviation	-	-	4,056.94
Fire Services	9,269.40	-	-
Housing & Community Development	<u>4,240,889.62</u>	<u>4,396,870.61</u>	<u>4,535,341.52</u>
<b>TOTAL - COMMUNITY DEVELOPMENT FUND</b>	<b><u>13,437,291.55</u></b>	<b><u>15,588,444.04</u></b>	<b><u>17,414,986.71</u></b>
 <b>MAJOR ACCOUNT GROUP</b>			
Personnel Expenses	1,352,632.41	1,368,690.51	180,819.97
Other Current Operating Expense	6,887,967.02	5,390,844.91	5,695,467.58
Internal Service Expense	1,090,104.72	864,286.95	136,249.28
Capital Expenses	3,726,274.90	7,348,621.74	7,128,374.87
Debt Service Expenses	380,312.50	615,999.93	311,700.07
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>3,962,374.94</u>
<b>TOTAL - COMMUNITY DEVELOPMENT FUND</b>	<b><u>13,437,291.55</u></b>	<b><u>15,588,444.04</u></b>	<b><u>17,414,986.71</u></b>

**CITY OF ATLANTA  
1995 BUDGET  
1B02 - INTERGOVERNMENTAL GRANT FUND**

**RECEIPTS AND ANTICIPATIONS**

SOURCE:	1993 Receipts	1994 Receipts	1995 Anticipations
<b>INTERGOVERNMENTAL REVENUE:</b>			
631101 Federal Grants/Entitlements			
U.S. Dept. of Interior, Natl. Park Ser.,			
13-CTY-02808102 (FY'81)	-	-	20,586.86
13-CTY-02809101	-	250,000.00	-
13-CTY-02809201	7,016.81	92,983.20	-
13-CTY-02809401	-	-	114,285.00
13-CTY-(94)	-	-	50,000.00
U.S. Dept. HHS, Office of Education,			
04-H-002147-01-0 (80)	-	-	35,315.00
04-H-002147-02-0 (81)	-	-	35,235.84
90-PD-10015	-	-	15,000.00
04-H-002147-03-0 (82)	-	-	150.26
U.S. Dept. Comm. (EDA) 04-01-01998 (FY'81)	-	-	92,868.00
U.S. Dept. Comm. (EDA) 04-51-01411 (FY'81)	-	-	667,880.00
U.S. Dept. Comm. (EDA) 04-01-04087 (FY '94)	-	-	3,000,000.00
U.S. Dept. Agri., Food & Nutrition Service			
13-60391-1 (FYE '85)	-	-	18,413.59
13-60391-0 (FYE '86)	-	-	69,859.54
'90 Summer Program	-	-	234,697.00
'91 Summer Program	-	12,963.41	-
'92 Summer Program	-	17,454.00	102,794.00
'93 Summer Program	1,322,337.54	32,472.46	-
'94 Summer Program	-	1,410,009.01	189,960.99
USDA Forest Service Participation Agreement	-	-	4,675.00
U.S. HUD, Hsg. Asst. Payment Prg., GA06-K269-001	387,495.00	247,833.00	777,636.78
U.S. HUD, Hsg. Asst. Payment Prg., GA06-K269-002	547,750.00	728,377.00	17,232,748.00
U.S. HUD, Hsg. Asst. Payment Prg., GA06-K269-005	-	-	1,998,240.00
U.S. HUD, Hsg. Asst. Payment Prg., GA06-K269-006	-	-	4,344,000.00
U.S. HUD, Hsg. Asst. Payment Prg., GA06H93-F022	-	1,707,452.11	633,547.89
U.S. HUD, Com Plng/Dev, Spec Asst GA06H94-F025(94)	-	328,588.30	2,804,411.70
U.S. HUD, CPD. Office, Tech. Asst., B-91-SK-GA-0001	86,437.39	201,122.22	62,440.39
U.S. EPA Off of Env. Ed/Outrch 2/28/94	-	3,788.00	1,142.00
Natl. Endowment for the Arts			
52-3465-0084 (FY '86)	-	-	773.00
90-3465-0045	-	-	41.00
94-4143-0151 (6/1/94-6/30/95)	-	-	8,000.00
92-3465-0079(FY '92)	8,800.00	1,187.00	13.00
94-6242-0028(7/1/94-6/30/97)	-	-	90,000.00
USDA, McKinney Homeless Assistance Act			
E-9-M-8-0077 (9/26/88)	-	-	.53
E-9-M-8-007 ('90)	-	-	9,772.36
E-9-5-2-0074 ('91)	113,091.63	960.86	5,627.51
E-3-9-5-3-0068 ('93)	-	255,125.23	206,124.77
U.S. Dept. Army, AB/IJ 4-10-89	16,543.84	-	248,821.05
U.S. Dept. Of Justice			
Nat'l. Inst. of Just. X-C-D6-60-00-00	20,474.18	2,213.70	-
Bur. of Justice Assist. 91-DD-CX-0049	170,905.87	25,902.99	3,191.14
Bur. of Justice Assist. 92-MU-CX-0013	292,866.48	289,294.55	717,838.97
Bur. of Justice Assist. X-C-75-60-0-0	-	10,995.80	25,504.20
Bur. of Justice Assist. 94-DL-CX-0022	-	-	1,500,000.00
Bur. of Justice Assist. 94-DD-CX-K026	-	-	100,000.00
Fulton Co. Arts Council, 42,5M (7/7/82)AM	-	-	4,000.00
Sub Total	2,973,718.73	5,618,722.84	35,425,595.37

**CITY OF ATLANTA**  
**1995 BUDGET**  
**1B02 - INTERGOVERNMENTAL GRANT FUND**  
**RECEIPTS AND ANTICIPATIONS**

SOURCE:	1993 Receipts	1994 Receipts	1995 Anticipations
<b>INTERGOVERNMENTAL REVENUE: (Cont.)</b>			
<b>632101 State Grants/Entitlements</b>			
U.S. EPA			
WPC, CX820448-01-0 (9/28/92-9/27/93)	48,685.48	-	6,298.52
Ga. DNR, Land & Water Fund,			
13-00727 (FY '91)	-	30,000.00	-
Ga. DNR, Historic Preservation			
441-1900187 (FY '91)	8,821.00	-	-
13-92-70018-11(92)	1,614.00	13,386.00	-
13-92-70018-12(92)	487.00	3,346.00	2,667.00
Ga. DNR, Recreation Emergency Funds,			
Southside Youth Contract	15,000.00	-	-
Ga. Governors Office of Highway Safety			
HB-94-103	-	15,000.00	-
8/1-9/30/91 DUI Task Force	-	-	124,178.46
AL92-04-112 (10/1/91 - 9/30/92)	-	-	5,939.95
AL93-04-112 (10/1/92-9/30/93)	332,512.14	-	1,147.86
AL-94-04-306	-	253,953.80	12,196.20
Ga. DNR, EPA			
751-290080	6,331.60	-	33.00
44-29 (6/25/92)	59,496.66	-	503.34
44-29 (5/1/93-6/30/94)	-	52,660.00	1,620.00
750-490030	-	21,000.00	2,800.00
Ga. DNR, Title XX Other, 427-93-20129	-	-	819.41
Ga. DNR, Land & Water Fund, 13-00-782	-	-	36,000.00
Ga. DNR, Recreation Emer Funds/ Outdoor Act.	-	-	15,000.00
Ga. DNR, Off of Energy 415-490363(5/2/94)	-	-	35,000.00
Ga. DNR, Off of Energy (94)	-	-	15,000.00
Ga. DHR, Environmental Health Section,			
427-93-20866 (FYE'82)	-	-	5,266.63
427-93-30450 (FYE'83)	-	-	13,203.55
427-93-40549 (FYE'84)	-	-	837.75
427-93-50554 (FYE'85)	-	-	2,019.16
427-93-60481 (FYE'86)	-	-	10,110.09
427-93-70488	-	-	6,949.28
Ga. Criminal Justice Coord. Council			
DCSI-91-43 (91)	379,655.85	70,344.15	-
DCSI-92-64	-	350,000.00	-
Ga. DHR, Div. Mental Hlth, Retard, Subs Abuse			
427-93-10753 (3/1/91 - 8/31/91)	-	-	29,874.56
427-93-21495 (9/1/91-8/31/92)	-	-	13,304.88
427-93-21698 (4/1/92 - 3/21/93)	43,095.71	42,958.79	10,337.98
427-93-31844(9/1/92-8/31/93)	193,673.92	51,340.08	300.00
427-93-(6/1/94-5/31/95)	-	-	150,000.00
427-93(7/1/93-8/31/94)	-	147,548.91	2,451.09
Ga. Dept. Transp., Highways & Streets			
93-0-0662(5/7/93)	-	1,324,800.00	-
SAP-8-110 (FY'86)	-	-	600.00
I-75-3(132) (FY'86)	-	-	717.06
I-M75-2(135) (FY'85)	-	-	56,729.54
LAU-19-8531-36(12)1989)	146,721.34	-	50,328.26
ACI-I-IR-75-2(136), 2/15/89	-	-	60,346.62
LAU-16-8531-11(121)-1987	-	-	119,681.82
LAU-16-8531-13(121)-1988	-	-	2,509.59
LAU-17-8531-25(121)-1989	15,047.86	-	84,032.39
LAU-17-8531-26(121)	-	-	23,131.62
LAU-17-8530-57 (1989)	-	-	12,960.79
LAU-19-8531-35(121)-1989	-	-	8,502.43
LAU-19-8530-67(89)	-	-	5,046.98
LAU-19-8530-66(89)	-	-	771.51

**CITY OF ATLANTA  
1995 BUDGET  
1B02 - INTERGOVERNMENTAL GRANT FUND**

**RECEIPTS AND ANTICIPATIONS**

SOURCE:	1993 Receipts	1994 Receipts	1995 Anticipations
<b>INTERGOVERNMENTAL REVENUE: (Cont.)</b>			
<b>632101 State Grants/Entitlements(Cont.)</b>			
Ga. Dept. Transp., Highways & Streets (Cont.)			
NH-003-2(68)	-	-	132,184.10
LAU-20-8531-43(121) - 1990	64,150.46	-	31,888.59
LAU-20-8530-75(89)	-	-	14,212.48
LAU-20-8531-42(121) - 1990	21,166.04	-	26,381.56
LAU-20-8530-74(89)	7,998.07	-	15,550.47
LAU-21-8530-78(89)C1	-	-	10,579.80
LAU-21-8531-53(121)C1	364,308.97	55,313.19	109,281.38
LAU-21-8531-52(121)C1	-	124,119.09	3,183.21
SAPS-3(236)C1(92)	58,636.50	-	2,425.00
LAU-21-8530-79(89)C1	-	-	7,793.55
LAU-22-8531-61(121)C1	202,774.70	-	140,989.68
LAU-22-8531-66(121)C1	11,393.46	-	1,333.49
LAU-22-8530-85(89)C1	2,518.50	-	689.65
LAU-22-8530-90(89)C1	4,310.51	35,084.29	1,010.11
SAPS-54(56)C1	59,572.47	-	7,334.15
STPN-20-2 (144)	-	-	329,558.28
Ga. Juvenile Justice			
90J-12-9003-0012	15,335.84	-	-
91J-12-9103-0006	44,000.00	-	-
Ga. Dept. Community Affairs, Gov. Emergency Fund,			
March 1988 Grant 4	-	-	5,000.00
July 1990	-	-	1,000.00
Nov. 1993(LGEG-941)	-	6,750.00	6,750.00
94-C-L-47	-	135,000.00	-
5/94 Agreement	-	10,000.00	-
8/11/94 Agreement I	-	15,000.00	-
8/11/94 Agreement II	-	15,000.00	-
Ga. Endowment for Humanities - 1986 Grant	-	-	181.82
Sub Total	2,107,308.08	2,772,604.30	1,776,544.64
<b>633101 Local Grants/Entitlements</b>			
U.S. Dept. of Interior, National Park Service			
13-CTY-02809201	-	-	50,000.00
13-CTY-(94)	-	21,441.00	-
13-CTY-0280-944	-	85,715.00	85,715.00
U.S. Dept. Agri., Food & Nutrition Service,			
'87 Summer Program	-	-	74,848.15
Natl. Endowment for Arts			
91-3142-0136	-	-	3,000.00
92-3465-0079(FY '92)	-	10,000.00	-
94-4143-0151(6/1/94-6/30/95)	-	8,000.00	-
94-6242-0028(7/1/94-6/30/97)	-	30,080.00	59,920.00
U. S. Dept. Army, AB/IJ 4-10-89	-	-	75,763.43
Ga. DNR Land & Water Fund, 13-00782	-	36,000.00	-
Ga. DNR, Office of Energy Resources (94)	-	15,000.00	-
Ga. Governor's Office of Highway Safety			
AL94-04-306 (10/1/93 - 9/30/94)	-	266,150.00	-
AL93-04-112 (10/1/92-9/30/93)	31,280.00	-	-
Ga. Criminal Justice Coord. Council			
DCSI-92-64	116,667.00	-	-
Ga. Dept. Transp., Highways & Streets,			
Ga. Juvenile Justice, 91J-12-9103-0006	5,557.38	-	-
US EPA, Off of Env. Ed/Outreach 2/28/94	-	5,000.00	3,400.00

**CITY OF ATLANTA  
1995 BUDGET  
1B02 - INTERGOVERNMENTAL GRANT FUND**

**RECEIPTS AND ANTICIPATIONS**

SOURCE:	1993 Receipts	1994 Receipts	1995 Anticipations
<b>INTERGOVERNMENTAL REVENUE: (Cont.)</b>			
<b>633101 Local Grants/Entitlements (Cont.)</b>			
Bureau of Justice, 92-MV-CX-0013	-	600.00	-
Bureau of Justice, 94-DL-CX-0022	-		800,000.00
Fulton County,			
10/1/89-3/31/90 Day Care Support (Item 15)	-		30,507.50
FCAC #	-		7,000.00
Arts Council, 1987 Art Gallery Contract	-		10,000.00
Arts Council, 1987-88 Third World Film Festival	-		1,345.96
Arts Council, 1987 Third World Film Festival	-		300.00
1989 Third World Film Festival	-		8,000.00
1992 Third World Film Festival	8,000.00		
Atlanta Housing Authority			
12/1/93 Contract	-	65,064.00	32,535.00
4/26/93 AHA Cont ADDEN # 1	-		825,000.00
4/26/93 AHA Cont ADDEN # 2	-		1,500,000.00
4/26/93 AHA Cont ADDEN # 3	-	177,949.85	402,050.15
4/26/93 AHA Cont ADDEN # 4	-	210,162.00	1,469,838.00
Downtown Dev. Authority Agree. 12/30/86-12/30/89	-		27,980.10
SOS Coordinating Organization 12/10/92 Agreement	5,000.00	3,500.00	11,500.00
GA. Power 1993 Contribution	30,000.00		
Natl. Trust for Historic Preservation, CIF 1987	-		24,725.00
Southern Bell - 1987 Grant	-		537.60
Southern Bell - 1988 Grant	-		806.40
Southern Bell - 1989 Grant	-		887.40
Southern Bell - 1990 Grant	-		739.50
Southern Bell - 1991 Grant	-		820.00
Southern Bell - 1992 Grant	-		820.00
Ga. Forestry Commission, 11/25/92-9/30/93 Agree.	-		10,000.00
Ga. Forestry Commission, 7/30/92-9/30/93 Agree.	-		8,340.00
93 Summer Program	45,226.26		
95 Summer Program	-	9,866.79	
Bell South (3/10/94 Letter of Agreement)	<u>                    </u>	<u>8,500.00</u>	<u>500.00</u>
Sub Total	241,730.64	953,028.64	5,526,879.19
<b>633201 Local Shared Revenues</b>			
City of Chicago, Urban Consortium, HA-10417	<u>                    </u>	<u>                    </u>	<u>17,096.98</u>
<b>Total Intergovernmental Revenue</b>	<b>5,327,757.45</b>	<b>9,344,355.78</b>	<b>42,746,116.18</b>

**MISCELLANEOUS REVENUE:**

<b>664101 Private Contributions and Donations</b>			
Southern Bell, Coca Cola, Lockheed - '87 Contr.	-	-	14,486.54
Trammell Crow Company - '87 Project	<u>                    </u>	<u>                    </u>	<u>15,000.00</u>
Sub Total	<u>                    </u>	<u>                    </u>	29,486.54



**CITY OF ATLANTA  
1995 BUDGET  
1B02 - INTERGOVERNMENTAL GRANT FUND**

**RECEIPTS AND ANTICIPATIONS**

SOURCE:	1993 Receipts	1994 Receipts	1995 Anticipations
<b>MISCELLANEOUS REVENUE: (Cont.)</b>			
669101 <b>Recover Erroneous Payment</b>			
Ga. Govn's Office of Hwy. Sfty. AL93-04-12 (10/1/92-9/30/93)	1,671.18	-	-
Ga. DHR, DIV Mental Hlth, Subs Abuse 427-93-21698(4/1/92-3/21/93)	33.00	-	-
AL 94-04-0306(10/1/93-9/30/94)	-	1,690.01	-
94 Summer Program	-	914.34	-
Ga. DNR, EPA 750-490030	-	<u>61.43</u>	-
Sub Total	1,704.18	2,690.77	-
669102 <b>Recover Training/Travel Cost</b>			
Ga. DNR, Div. Mental Health, Subs. Abuse Ga. Govn's Office of Hwy. Sfty AL93-04-112 (10/1/92-9/30/93)	423.42	-	.06
USDHUD, Housing Asst. Pmt. Prg. Ga. 06-K269-001	<u>34.45</u>	-	-
Sub Total	457.87	-	.06
<b>Total Miscellaneous Revenue</b>	<b>2,162.05</b>	<b>2,690.77</b>	<b>29,486.60</b>
 <b>OTHER FINANCING SOURCES:</b>			
691102 <b>Sale of Land &amp; Structures</b>	-	-	-
URFA/Welcome House	-	-	<u>500,000.00</u>
<b>Total Other Financing Sources</b>	-	-	<u>500,000.00</u>
 <b>Total Receipts - Intergovernmental Grant Fund</b>	 <u><b>5,334,919.50</b></u>	 <u><b>9,347,355.78</b></u>	 <b>43,275,602.78</b>
Cash and Securities Available January 1, 1995			<u>146,529.88</u>
 <b>GRAND TOTAL - INTERGOVERNMENTAL GRANT FUND</b>			 <u><b>43,422,132.66</b></u>

**CITY OF ATLANTA  
1995 BUDGET  
1B02 - INTERGOVERNMENTAL GRANT FUND**

**EXPENDITURES AND APPROPRIATIONS SUMMARY**

<b>DEPARTMENT</b>	<b>1993 Expenditures</b>	<b>1994 Expenditures</b>	<b>1995 Appropriations</b>
Executive Offices and Misc. Offices			32,243.14
Office of the Mayor	203,662.12	15,179.27	83,839.45
Chief of Staff and Reporting Offices		10,000.00	135,155.91
Administrative Services	59,496.66	34,830.00	308,210.75
Finance	16,105.97	1,730,949.38	635,436.23
Planning and Development	66,361.14	1,425,874.58	71,778.67
Public Works	999,491.65	74,971.39	2,127,160.37
Parks ,Recreation & Cult Aff.	708,551.15	191,286.82	842,439.75
Water and Pollution Control	251.73	12,325.00	8,159.18
Police Services	1,188,791.69	1,800,465.96	7,302,068.90
Corrections	17,124.18	29,153.50	9,560.20
Housing & Community Development	2,673,787.01	3,250,638.05	28,852,580.11
Fire	-	-	13,500.00
Non-Departmental	-	-	<u>3,000,000.00</u>
<b>TOTAL - INTERGOVERNMENTAL GRANT FUND</b>	<b><u>5,933,623.30</u></b>	<b><u>8,575,673.95</u></b>	<b><u>43,422,132.66</u></b>

**MAJOR ACCOUNT GROUP**

Personnel Expenses	853,249.45	1,491,955.84	6,752,646.22
Other Current Operating Expense	4,109,744.55	6,826,254.07	21,399,075.37
Internal Service Expense	87,623.92	100,187.73	174,646.13
Intergovernmental and Interfund Payments	51,477.35	-	-
Capital Expenses	831,528.03	157,276.31	2,108,525.91
Reserve for Appropriation	-	-	<u>12,987,239.03</u>
<b>TOTAL - INTERGOVERNMENTAL GRANT FUND</b>	<b><u>5,933,623.30</u></b>	<b><u>8,575,673.95</u></b>	<b><u>43,422,132.66</u></b>

**CITY OF ATLANTA  
1995 BUDGET  
1B03 - EMERGENCY TELEPHONE SYSTEM FUND**

**RECEIPTS AND ANTICIPATIONS**

SOURCE:	1993 Receipts	1994 Receipts	1995 Anticipations
<b>CHARGES FOR SERVICES</b>			
642106      Police Serv-Recover E911	-	4,673,827.45	4,656,290.00
<b>MISCELLANEOUS REVENUES</b>			
661001      Interest Earnings	-	28,201.79	-
666001      Gain-Sale of Investing	<u>-</u>	<u>1,876.05</u>	<u>-</u>
Sub Total	-	30,077.84	-
<b>Total Receipts - Emergency Telephone System Fund</b>	<u><u>-</u></u>	<u><u>4,703,905.29</u></u>	<u><u>4,656,290.00</u></u>
<b>GRAND TOTAL - EMERGENCY TELEPHONE SYSTEM FUND</b>			<u><u>4,656,290.00</u></u>

**EXPENDITURES AND APPROPRIATIONS SUMMARY**

DEPARTMENT	1993 Expenditures	1994 Expenditures	1995 Appropriations
Non-Departmental	<u>-</u>	<u>4,703,905.29</u>	<u>4,656,290.00</u>
<b>TOTAL - EMERGENCY TELEPHONE SYSTEM FUND</b>	<u><u>-</u></u>	<u><u>4,703,905.29</u></u>	<u><u>4,656,290.00</u></u>
<b>MAJOR ACCOUNT GROUP</b>			
Loans/Adv/Invest/Losses	-	581.72	-
Intergovernmental & Interfund Payments	<u>-</u>	<u>4,703,323.57</u>	<u>4,656,290.00</u>
<b>TOTAL - EMERGENCY TELEPHONE SYSTEM FUND</b>	<u><u>-</u></u>	<u><u>4,703,905.29</u></u>	<u><u>4,656,290.00</u></u>

## CAPITAL PROJECTS FUNDS

The Capital Projects Funds consist of the Annual Bond Fund, the 1987-1994 Bond Project Funds, the Park Improvement Fund, the General Government Capital Outlay Fund and the 1993 School Improvement Bond Fund. These funds account for proceeds used in obtaining, renovating, and constructing major fixed assets.

The Annual Bond Fund and the 1987-1994 Bond Project Funds provide for disbursement of the proceeds of an annual \$8 million General Obligation Bond issue, which is divided into \$4 million for general city purposes and \$4 million for school purposes. The City has been authorized since 1968 to annually issue general obligation bonds of \$8 million without referendum. These bonds are backed by the "full faith and credit" of the City's property tax base. Historically, the City has used these funds to support an array of programs including economic development, transportation, public safety and judicial systems, recreational and cultural opportunities and environmental protection and enhancement. Individual bond issue proceeds are allocated to broad bond purposes. The last bond issue was dedicated primarily to land acquisition, signal modernization, installation, freeway lighting and bridge improvements.

Prior to 1987, each general obligation issue was accounted for in the Annual Bond Fund. Beginning in 1987, each annual bond issue has been accounted for separately through the establishment of a specific project fund.

The Park Improvement Fund accounts for the disbursement of the City's dedicated half millage property tax levy for capital improvements to recreational and cultural facilities. Under provisions of Georgia Law and the Atlanta City Charter, up to one-half of the levy may be used for debt service on Atlanta Stadium Revenue Bonds.

The 1995 Park Improvement Fund budget of \$12,572,401.44 is 5% more than 1994. The budget contains \$1,800,000 for the retirement of stadium bonds. In the event the stadium authority does not generate sufficient revenues to pay 1995 debt service, this allocation from the Park Improvement Fund will be used to cover the City share of any short fall.

The General Government Capital Outlay Fund was established in 1991 to account for all general government capital expenditures other than those funded from the annual general obligation bond proceeds.

	<u>1994 Budget</u>	<u>1995 Budget</u>	<u>% Change</u>
<b>Capital Projects Funds:</b>			
Annual Bond	4,910,413.47	2,454,662.07	(50)
Park Improvement	11,989,039.24	12,572,401.44	4.9
1987 Bond Project	1,112,621.26	1,024,910.85	(7.9)
1988 Bond Project	67,821.80	3,133.00	(95.4)
1989 Bond Project	1,112,377.01	450,499.06	(59.5)
1990 Bond Project	1,225,054.10	776,261.45	(36.6)
1991 Bond Project	4,536,551.29	2,703,695.77	(40.4)
1992 Bond Project	8,183,632.47	3,955,781.28	(51.7)
General Government Capital Outlay	69,333,912.23	55,353,096.41	(20.2)
1993 Bond Project	8,112,233.65	4,335,079.40	(46.6)
1993 School Improvement Fund	95,777,764.76	80,664,208.84	(15.8)
1994 Referendum G.O. Bond Fund	-	75,910,263.72	N/A
1994 Bond Project Fund	-	8,057,230.58	N/A
<b>TOTAL - CAPITAL PROJECT FUNDS</b>	<u><b>206,361,421.28</b></u>	<u><b>248,261,223.87</b></u>	<u><b>20.30</b></u>

**CITY OF ATLANTA  
1995 BUDGET  
1C21 - ANNUAL BOND FUND**

**RECEIPTS AND ANTICIPATIONS**

SOURCE:	1993 Receipts	1994 Receipts	1995 Anticipations
<b>MISCELLANEOUS REVENUES:</b>			
661001 Interest Earnings	138,627.74	83,944.77	-
666001 Gain, Sale of Investments	97,945.33	6,888.72	-
669106 Recover on Pur/Dir Exp	107,866.37	-	-
669107 Recover Grant Costs	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Receipts - Annual Bond Fund</b>	<b><u>344,439.44</u></b>	<b><u>90,833.49</u></b>	<b>-</b>
Cash and Securities Available January 1, 1995			<u>2,454,662.07</u>
<b>GRAND TOTAL - ANNUAL BOND FUND</b>			<b><u>2,454,662.07</u></b>

**EXPENDITURES AND APPROPRIATIONS SUMMARY**

DEPARTMENT	1993 Expenditures	1994 Expenditures	1995 Appropriations
Administrative Services	-	2,427.58	64,309.59
Finance	105,613.81	173,065.75	326,191.29
Planning and Development	-	1,557,152.00	-
Public Works	669,042.70	813,939.56	1,868,839.89
Parks, Recreation & Cultural Affairs	1,186.69	-	22,705.57
Corrections	-	-	18,400.11
Fire Services	-	-	10,530.77
Non-Departmental	<u>53.36</u>	<u>-</u>	<u>143,684.85</u>
<b>TOTAL - ANNUAL BOND FUND</b>	<b><u>775,896.56</u></b>	<b><u>2,546,584.89</u></b>	<b><u>2,454,662.07</u></b>
<b>MAJOR ACCOUNT GROUP</b>			
Personnel Expenses	103,637.35	147,348.66	153,905.44
Other Current Operating Expense	21,398.51	1,603,110.23	562,922.12
Loans/Adv/Invest/Losses	39.43	-	-
Internal Service Expense	1,976.46	3,675.37	5,449.97
Intergovernmental & Interfund Payments	35,286.07	-	-
Capital Expenses	613,558.74	792,450.63	1,588,699.69
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>143,684.85</u>
<b>TOTAL - ANNUAL BOND FUND</b>	<b><u>775,896.56</u></b>	<b><u>2,546,584.89</u></b>	<b><u>2,454,662.07</u></b>
<b>BOND PURPOSE</b>			
Municipal Buildings	-	166,131.77	141,483.50
Traffic Improvements	559,763.05	1,887,296.11	1,442,517.80
Storm Sewers and Solid Waste	110,519.70	320,091.26	390,253.86
Fire Improvements	-	-	10,530.77
Administration and Planning	<u>105,613.81</u>	<u>173,065.75</u>	<u>469,876.14</u>
<b>TOTAL - ANNUAL BOND FUND</b>	<b><u>775,896.56</u></b>	<b><u>2,546,584.89</u></b>	<b><u>2,454,662.07</u></b>

**1995 BUDGET  
1C22 - PARK IMPROVEMENT FUND**

**RECEIPTS AND ANTICIPATIONS**

SOURCE:	1993 Receipts	1994 Receipts	1995 Anticipations
<b>TAXES:</b>			
611101 Taxes, Current Property	4,048,895.57	4,057,199.43	4,016,010.00
611201 Taxes, Prior Year Property	<u>220,022.44</u>	<u>364,585.45</u>	<u>214,718.00</u>
<b>Total Taxes</b>	<b>4,268,918.01</b>	<b>4,421,784.88</b>	<b>4,230,728.00</b>
<b>MISCELLANEOUS REVENUES:</b>			
661001 Interest Earnings	172,325.31	228,614.58	-
666001 Gain, Sale of Investments	<u>120,502.87</u>	<u>17,001.67</u>	<u>-</u>
<b>Total Miscellaneous Revenues</b>	<b>292,828.18</b>	<b>245,616.25</b>	<b>-</b>
692203 Indirect Costs, Prior Year	-	3,295.00	-
692407 Oper Trans Frm Fund 2M01	<u>-</u>	<u>-</u>	771.00
<b>Total Park Improvement Fund Receipts</b>	<b><u>4,561,746.19</u></b>	<b><u>4,670,696.13</u></b>	<b>4,231,499.00</b>
Cash and Securities Available January 1, 1995			<u>8,340,902.44</u>
<b>TOTAL - PARK IMPROVEMENT FUND</b>			<b><u>12,572,401.44</u></b>

**EXPENDITURES AND APPROPRIATIONS SUMMARY**

DEPARTMENT	1993 Expenditures	1994 Expenditures	1995 Appropriations
Parks, Recreation & Cultural Affairs	2,846,743.57	4,138,425.93	12,572,401.44
Non-Departmental	<u>42.98</u>	<u>-</u>	<u>-</u>
<b>TOTAL - PARK IMPROVEMENT FUND</b>	<b><u>2,846,786.55</u></b>	<b><u>4,138,425.93</u></b>	<b><u>12,572,401.44</u></b>
<b>MAJOR ACCOUNT GROUP</b>			
Personnel Expenses	559,941.89	654,493.28	829,652.88
Other Current Operating Expense	377,118.68	678,094.41	1,244,518.62
Loans/Adv/Invest/Losses	42.98	-	-
Internal Service Expense	117,084.74	144,755.78	25,683.00
Intergovernmental and Interfund Payments	382,769.34	1,231,792.11	1,816,000.00
Capital Expenses	1,409,828.92	1,429,290.35	8,206,990.37
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>449,556.57</u>
<b>TOTAL - PARK IMPROVEMENT FUND</b>	<b><u>2,846,786.55</u></b>	<b><u>4,138,425.93</u></b>	<b><u>12,572,401.44</u></b>

**CITY OF ATLANTA  
1995 BUDGET  
1C23 - 1987 BOND PROJECT FUND**

**RECEIPTS AND ANTICIPATIONS**

SOURCE:	1993 Receipts	1994 Receipts	1995 Anticipations
<b>MISCELLANEOUS REVENUES:</b>			
661001 Interest Earnings	<u>39,567.07</u>	<u>44,482.49</u>	<u>-</u>
<b>Total 1987 Bond Project Fund Receipts</b>	<u><b>39,567.07</b></u>	<u><b>44,482.49</b></u>	<u><b>-</b></u>
Cash and Securities Available January 1, 1995			<u>1,024,910.85</u>
<b>TOTAL - 1987 BOND PROJECT FUND</b>			<u><b>1,024,910.85</b></u>

**EXPENDITURES AND APPROPRIATIONS SUMMARY**

DEPARTMENT	1993 Expenditures	1994 Expenditures	1995 Appropriations
Administrative Services	-	-	784.33
Finance	1,500.00	1,500.00	1,971.70
Public Works	41,651.26	73,187.75	316,454.63
Corrections	35,901.05	57,505.15	471,672.67
Non-Departmental	<u>-</u>	<u>-</u>	<u>234,027.52</u>
<b>TOTAL - 1987 BOND PROJECT FUND</b>	<u><b>79,052.31</b></u>	<u><b>132,192.90</b></u>	<u><b>1,024,910.85</b></u>
<b>MAJOR ACCOUNT GROUP</b>			
Other Current Operating Expense	18,581.00	1,500.00	4,155.70
Capital Expenses	60,471.31	130,692.90	786,727.63
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>234,027.52</u>
<b>TOTAL - 1987 BOND PROJECT FUND</b>	<u><b>79,052.31</b></u>	<u><b>132,192.90</b></u>	<u><b>1,024,910.85</b></u>
<b>BOND PURPOSE</b>			
Municipal Buildings	35,901.05	130,692.90	613,759.19
Traffic Improvements	41,651.26	-	175,152.44
Administration and Planning	<u>1,500.00</u>	<u>1,500.00</u>	<u>235,999.22</u>
<b>TOTAL - 1987 BOND PROJECT FUND</b>	<u><b>79,052.31</b></u>	<u><b>132,192.90</b></u>	<u><b>1,024,910.85</b></u>

**CITY OF ATLANTA  
1995 BUDGET  
1C24 - 1988 BOND PROJECT FUND**

**RECEIPTS AND ANTICIPATIONS**

SOURCE:	1993 Receipts	1994 Receipts	1995 Anticipations
<b>MISCELLANEOUS REVENUES:</b>			
661001 Interest Earnings	<u>11,408.79</u>	<u>311.20</u>	<u>-</u>
<b>Total 1988 Bond Project Fund Receipts</b>	<u><b>11,408.79</b></u>	<u><b>311.20</b></u>	<b>-</b>
Cash and Securities Available January 1, 1995			<u>3,133.00</u>
<b>TOTAL - 1988 BOND PROJECT FUND</b>			<u><b>3,133.00</b></u>

**EXPENDITURES AND APPROPRIATIONS SUMMARY**

DEPARTMENT	1993 Expenditures	1994 Expenditures	1995 Appropriations
Administrative Services	-	-	1,633.00
Finance	136,673.00	-	1,500.00
Public Works	-	65,000.00	-
Non-Departmental	<u>55.18</u>	<u>-</u>	<u>-</u>
<b>TOTAL - 1988 BOND PROJECT FUND</b>	<u><b>136,728.18</b></u>	<u><b>65,000.00</b></u>	<u><b>3,133.00</b></u>
<b>MAJOR ACCOUNT GROUP</b>			
Other Current Operating Expense	136,673.00	-	1,500.00
Intergovernmental and Interfund Payments	55.18	65,000.00	-
Capital Expenses	<u>-</u>	<u>-</u>	<u>1,633.00</u>
<b>TOTAL - 1988 BOND PROJECT FUND</b>	<u><b>136,728.18</b></u>	<u><b>65,000.00</b></u>	<u><b>3,133.00</b></u>
<b>BOND PURPOSE</b>			
Municipal Buildings Municipal Arts	-	-	1,633.00
School Improvements	55.18	-	-
Administration	<u>136,673.00</u>	<u>65,000.00</u>	<u>1,500.00</u>
<b>TOTAL - 1988 BOND PROJECT FUND</b>	<u><b>136,728.18</b></u>	<u><b>65,000.00</b></u>	<u><b>3,133.00</b></u>



**CITY OF ATLANTA  
1995 BUDGET  
1C25 - 1989 BOND PROJECT FUND**

**RECEIPTS AND ANTICIPATIONS**

SOURCE:	1993 Receipts	1994 Receipts	1995 Anticipations
<b>MISCELLANEOUS REVENUES:</b>			
661001 Interest Earnings	<u>40,503.02</u>	<u>37,501.10</u>	<u>-</u>
<b>Total 1989 Bond Project Fund Receipts</b>	<u><b>40,503.02</b></u>	<u><b>37,501.10</b></u>	<u>-</u>
Cash and Securities Available January 1, 1995			<u>450,499.06</u>
<b>TOTAL - 1989 BOND PROJECT FUND</b>			<u><b>450,499.06</b></u>

**EXPENDITURES AND APPROPRIATIONS SUMMARY**

DEPARTMENT	1993 Expenditures	1994 Expenditures	1995 Appropriations
Administrative Services	162,192.96	229,375.44	165,305.26
Finance	-	158,378.31	19,821.69
Parks	15,793.80	-	2,272.50
Non-Departmental	<u>-</u>	<u>311,625.30</u>	<u>263,099.61</u>
<b>TOTAL - 1989 BOND PROJECT FUND</b>	<u><b>177,986.76</b></u>	<u><b>699,379.05</b></u>	<u><b>450,499.06</b></u>
<b>MAJOR ACCOUNT GROUP</b>			
Personnel Expenses	-	-	67,041.73
Other Current Operating Expense	379.08	158,704.85	104,213.44
Intergovernmental and Interfund Payments	-	311,625.30	-
Capital Expenses	177,607.68	229,048.90	16,144.28
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>263,099.61</u>
<b>TOTAL - 1989 BOND PROJECT FUND</b>	<u><b>177,986.76</b></u>	<u><b>699,379.05</b></u>	<u><b>450,499.06</b></u>
<b>BOND PURPOSE</b>			
Municipal Buildings	162,192.96	229,375.44	165,305.26
Municipal Arts	15,793.80	-	2,272.50
Administration and Planning	<u>-</u>	<u>470,003.61</u>	<u>282,921.30</u>
<b>TOTAL - 1989 BOND PROJECT FUND</b>	<u><b>177,986.76</b></u>	<u><b>699,379.05</b></u>	<u><b>450,499.06</b></u>

**CITY OF ATLANTA  
1995 BUDGET  
1C27 - 1990 BOND PROJECT FUND**

**RECEIPTS AND ANTICIPATIONS**

SOURCE:	1993 Receipts	1994 Receipts	1995 Anticipations
<b>OTHER FINANCING SOURCES:</b>			
661001 Interest Earnings	117,582.25	79,143.02	-
666001 Gain - Sale of Investments	<u>30,007.81</u>	<u>3,750.00</u>	<u>-</u>
<b>Total 1990 Bond Project Fund Receipts</b>	<b><u>147,590.06</u></b>	<b><u>82,893.02</u></b>	<b>-</b>
Cash and Securities Available January 1, 1995			<u>776,261.45</u>
<b>TOTAL - 1990 BOND PROJECT FUND</b>			<b><u>776,261.45</u></b>

**EXPENDITURES AND APPROPRIATIONS SUMMARY**

DEPARTMENT	1993 Expenditures	1994 Expenditures	1995 Appropriations
Administrative Services	648,399.34	187,502.84	586,994.59
Finance	750.00	1,500.00	10,218.92
Public Works	-	-	96,154.92
Parks, Recreation & Cultural Affairs	5,908.00	-	-
Non-Departmental	<u>3,385,527.38</u>	<u>342,682.83</u>	<u>82,893.02</u>
<b>TOTAL - 1990 BOND PROJECT FUND</b>	<b><u>4,040,584.72</u></b>	<b><u>531,685.67</u></b>	<b><u>776,261.45</u></b>
<b>MAJOR ACCOUNT GROUP</b>			
Other Current Operating Expense	8,868.75	1,500.00	26,591.25
Intergovernmental and Interfund Payments	3,385,527.38	342,682.83	-
Capital Expenses	646,188.59	187,502.84	666,777.18
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>82,893.02</u>
<b>TOTAL - 1990 BOND PROJECT FUND</b>	<b><u>4,040,584.72</u></b>	<b><u>531,685.67</u></b>	<b><u>776,261.45</u></b>
<b>BOND PURPOSE</b>			
Storm Sewer	-	-	96,154.92
Municipal Buildings	648,399.34	187,502.84	586,994.56
Municipal Arts	5,908.00	-	-
School Improvements	3,385,527.38	-	-
Administration and Planning	<u>750.00</u>	<u>344,182.83</u>	<u>93,111.97</u>
<b>TOTAL - 1990 BOND PROJECT FUND</b>	<b><u>4,040,584.72</u></b>	<b><u>531,685.67</u></b>	<b><u>776,261.45</u></b>

**CITY OF ATLANTA  
1995 BUDGET  
1C28 - GENERAL GOVERNMENT CAPITAL OUTLAY FUND**

**RECEIPTS AND ANTICIPATIONS**

<b>SOURCE:</b>	<b>1993 Receipts</b>	<b>1994 Receipts</b>	<b>1995 Anticipations</b>
<b>MISCELLANEOUS REVENUES</b>			
661001 Interest Earnings	1,100,356.75	4,902,032.97	-
667401 DIF - Transport - City Wide	609,280.00	1,244,420.00	-
667201 DIF - Parks North	<u>98,668.00</u>	<u>-</u>	<u>-</u>
<b>Total Miscellaneous Revenues</b>	<b>1,808,304.75</b>	<b>6,146,452.97</b>	<b>-</b>
<b>OTHER REVENUE SOURCES:</b>			
693602 COPS Proceeds	8,741,500.28	38,354,407.55	-
694006 SWMA Proceeds	-	-	-
	9,000,000.00		
697101 DRF - Fire - City Wide	38,099.00	139,479.00	-
697201 DRF - Parks North	-	346,761.00	-
697202 DRF - Parks South	12,133.00	34,145.00	-
697203 DRF - Parks West	11,017.00	65,158.00	-
697301 DRF - Police City Wide	<u>11,934.00</u>	<u>45,668.00</u>	<u>-</u>
<b>Total Other Revenue Sources</b>	<b><u>8,814,683.28</u></b>	<b><u>38,985,618.55</u></b>	<b><u>9,000,000.00</u></b>
<b>TOTAL RECEIPTS- GENERAL GOVERNMENT CAPITAL OUTLAY FUND</b>	<b><u>10,622,988.03</u></b>	<b><u>45,132,071.52</u></b>	<b>9,000,000.00</b>
Cash and Securities Available January 1, 1995			<u>46,353,096.41</u>
<b>TOTAL- GENERAL GOVERNMENT CAPITAL OUTLAY FUND</b>			<b><u>55,353,096.41</u></b>

**EXPENDITURES AND APPROPRIATIONS SUMMARY**

<b>DEPARTMENT</b>	<b>1993 Expenditures</b>	<b>1994 Expenditures</b>	<b>1995 Appropriations</b>
Administrative Services	22,709,202.93	55,914,115.44	41,012,019.97
Public Works	43,639.55	60,681.95	11,136,753.40
Non-Departmental	<u>656,179.55</u>	<u>8,000,000.00</u>	<u>3,204,323.04</u>
<b>TOTAL- GENERAL GOVERNMENT CAPITAL OUTLAY FUND</b>	<b><u>23,409,022.03</u></b>	<b><u>63,974,797.39</u></b>	<b><u>55,353,096.41</u></b>
<b>MAJOR ACCOUNT GROUP</b>			
Personnel Expenses	26,723.42	60,623.95	-
Other Operating Expenses	1,105,827.30	4,691,631.87	3,749,370.16
Intergovt./Interfund	-	8,000,000.00	282,600.00
Capital Expenses	19,836,346.76	41,452,380.85	40,721,202.07
Debt Service Expense	2,440,124.55	9,770,160.72	125,126.40
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>10,474,797.78</u>
<b>TOTAL- GENERAL GOVERNMENT CAPITAL OUTLAY FUND</b>	<b><u>23,409,022.03</u></b>	<b><u>63,974,797.39</u></b>	<b><u>55,353,096.41</u></b>

**CITY OF ATLANTA  
1995 BUDGET  
1C29 - 1991 BOND PROJECT FUND**

**RECEIPTS AND ANTICIPATIONS**

SOURCE:	1993 Receipts	1994 Receipts	1995 Anticipations
<b>MISCELLANEOUS REVENUES</b>			
661001 Interest Earnings	153,038.74	141,546.91	-
666001 Gain, Sale of Investments	<u>16,685.62</u>	<u>-</u>	<u>-</u>
<b>Total Miscellaneous Revenues</b>	169,724.36	141,546.91	-
<b>TOTAL RECEIPTS- 1991 BOND PROJECT FUND</b>	<u>169,724.36</u>	<u>141,546.91</u>	
Cash and Securities Available January 1, 1995			<u>2,703,695.77</u>
<b>TOTAL - 1991 BOND PROJECT FUND</b>			<u>2,703,695.77</u>

**EXPENDITURES AND APPROPRIATIONS SUMMARY**

DEPARTMENT	1993 Expenditures	1994 Expenditures	1995 Appropriations
Administrative Services	-	28,042.42	1,190,562.39
Finance	1,500.00	1,500.00	19,511.59
Public Works	464,676.78	977,101.19	1,342,161.30
Parks, Recreation & Cultural Affairs	35,399.68	425.00	4,175.32
Non-Departmental	<u>3,183,448.77</u>	<u>967,333.82</u>	<u>147,285.17</u>
<b>TOTAL - 1991 BOND PROJECT FUND</b>	<u>3,685,025.23</u>	<u>1,974,402.43</u>	<u>2,703,695.77</u>
<b>MAJOR ACCOUNT GROUP</b>			
Other Current Operating Expense	7,062.88	734,533.57	570,915.14
Intergovernmental and Interfund Payments	3,183,448.77	967,333.82	-
Capital Expenses	494,513.58	272,535.04	1,985,495.46
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>147,285.17</u>
<b>TOTAL - 1991 BOND PROJECT FUND</b>	<u>3,685,025.23</u>	<u>1,974,402.43</u>	<u>2,703,695.77</u>
<b>BOND PURPOSE</b>			
Municipal Buildings	-	35,308.67	1,190,562.39
Traffic Improvement	464,676.78	969,834.99	1,342,161.30
Municipal Arts	35,399.68	-	4,175.32
School Improvements	3,183,448.77	-	-
Administration and Planning	<u>1,500.00</u>	<u>969,258.77</u>	<u>166,796.76</u>
<b>TOTAL - 1991 BOND PROJECT FUND</b>	<u>3,685,025.23</u>	<u>1,974,402.43</u>	<u>2,703,695.77</u>

**CITY OF ATLANTA  
1995 BUDGET  
1C30 - 1992 BOND PROJECT FUND**

**RECEIPTS AND ANTICIPATIONS**

SOURCE:	1993 Receipts	1994 Receipts	1995 Anticipations
<b>MISCELLANEOUS REVENUES</b>			
661001 Interest Earnings	<u>242,201.74</u>	<u>287,815.73</u>	<u>-</u>
<b>TOTAL RECEIPTS- 1992 BOND PROJECT FUND</b>	<u><u>242,201.74</u></u>	<u><u>287,815.73</u></u>	<u>-</u>
Cash and Securities Available January 1, 1995			<u>3,955,781.28</u>
<b>TOTAL - 1992 BOND PROJECT FUND</b>			<u><u>3,955,781.28</u></u>

**EXPENDITURES AND APPROPRIATIONS SUMMARY**

DEPARTMENT	1993 Expenditures	1994 Expenditures	1995 Appropriations
Administrative Services	-	-	402.06
Finance	500.00	2,000.00	39,123.32
Public Works	1,215.75	391,995.68	3,589,164.38
Parks, Recreation & Cultural Affairs	25,000.00	10,000.00	5,000.00
Non-Departmental	<u>-</u>	<u>4,111,671.24</u>	<u>322,091.52</u>
<b>TOTAL - 1992 BOND PROJECT FUND</b>	<u><u>26,715.75</u></u>	<u><u>4,515,666.92</u></u>	<u><u>3,955,781.28</u></u>
<b>MAJOR ACCOUNT GROUP</b>			
Other Current Operating Expense	500.00	2,000.00	39,123.32
Intergovernmental and Interfund Payments	-	4,111,671.24	-
Capital Expenses	26,215.75	401,995.68	3,594,566.44
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>322,091.52</u>
<b>TOTAL - 1992 BOND PROJECT FUND</b>	<u><u>26,715.75</u></u>	<u><u>4,515,666.92</u></u>	<u><u>3,955,781.28</u></u>
<b>BOND PURPOSE</b>			
Storm Sewer	-	-	120,035.18
Municipal Buildings	-	207,269.00	23,133.06
Traffic Improvement	1,215.75	184,726.68	3,446,398.20
Municipal Arts	25,000.00	10,000.00	5,000.00
Administration and Planning	<u>500.00</u>	<u>4,113,671.24</u>	<u>322,091.52</u>
<b>TOTAL - 1992 BOND PROJECT FUND</b>	<u><u>26,715.75</u></u>	<u><u>4,515,666.92</u></u>	<u><u>3,955,781.28</u></u>

**CITY OF ATLANTA  
1995 BUDGET  
1C31 - 1993 SCHOOL IMPROVEMENT BOND**

**RECEIPTS AND ANTICIPATIONS**

SOURCE:	1993 Receipts	1994 Receipts	1995 Anticipations
<b>MISCELLANEOUS REVENUES</b>			
661001 Interest Earnings	1,979,398.05	4,194,823.11	-
<b>OTHER FINANCING SOURCES:</b>			
693101 Bond Proceeds	94,000,000.00	-	-
693102 Premium on Bonds Sold	<u>6,288.90</u>	<u>-</u>	<u>-</u>
<b>TOTAL OTHER FINANCING SOURCES</b>	95,985,686.95	4,194,823.11	-
<b>TOTAL RECEIPTS- 1993 School Improvement Bond Fund</b>	<u><u>95,985,686.95</u></u>	<u><u>4,194,823.11</u></u>	-
Cash and Securities Available January 1, 1995			<u>80,664,208.84</u>
<b>TOTAL - 1993 SCHOOL IMPROVEMENT BOND FUND</b>			<u><u>80,664,208.84</u></u>

**EXPENDITURES AND APPROPRIATIONS SUMMARY**

DEPARTMENT	1993 Expenditures	1994 Expenditures	1995 Appropriations
Finance	207,922.19	-	42,077.81
Non-Departmental	<u>-</u>	<u>19,308,379.03</u>	<u>80,622,131.03</u>
<b>TOTAL - 1993 SCHOOL IMPROVEMENT BOND FUND</b>	<u><u>207,922.19</u></u>	<u><u>19,308,379.03</u></u>	<u><u>80,664,208.84</u></u>
<b>MAJOR ACCOUNT GROUP</b>			
Other Current Operating Expense	207,922.19	-	42,077.81
Intergovernmental and Interfund Payments	-	19,308,379.03	76,427,307.92
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>4,194,823.11</u>
<b>TOTAL - 1993 SCHOOL IMPROVEMENT BOND FUND</b>	<u><u>207,922.19</u></u>	<u><u>19,308,379.03</u></u>	<u><u>80,664,208.84</u></u>
<b>BOND PURPOSE</b>			
Administration and Planning	<u>207,922.19</u>	<u>19,308,379.03</u>	<u>80,664,208.84</u>
<b>TOTAL - 1993 SCHOOL IMPROVEMENT BOND FUND</b>	<u><u>207,922.19</u></u>	<u><u>19,308,379.03</u></u>	<u><u>80,664,208.84</u></u>

**CITY OF ATLANTA  
1995 BUDGET  
1C32 - 1993 BOND PROJECT FUND**

**RECEIPTS AND ANTICIPATIONS**

<b>SOURCE:</b>	<b>1993 Receipts</b>	<b>1994 Receipts</b>	<b>1995 Anticipations</b>
<b>MISCELLANEOUS REVENUES</b>			
661001 Interest Earnings	<u>9,263.17</u>	<u>319,885.97</u>	<u>-</u>
<b>TOTAL MISC. REVENUES</b>	<b>9,263.17</b>	<b>319,885.97</b>	<b>-</b>
<b>OTHER FINANCING SOURCES:</b>			
693101 Bond Proceeds	8,000,000.00	-	-
693105 Bond Proceeds/Refunding	<u>306,687.36</u>	<u>-</u>	<u>-</u>
<b>TOTAL OTHER FINANCING</b>	<b>8,306,687.36</b>	<b>-</b>	<b>-</b>
<b>TOTAL RECEIPTS- 1993 BOND PROJECT FUND</b>	<b><u>8,315,950.53</u></b>	<b><u>319,885.97</u></b>	<b><u>-</u></b>
Cash and Securities Available January 1, 1995			<u>4,335,079.40</u>
<b>TOTAL - 1993 BOND PROJECT FUND</b>			<b><u>4,335,079.40</u></b>

**EXPENDITURES AND APPROPRIATIONS SUMMARY**

<b>DEPARTMENT</b>	<b>1993 Expenditures</b>	<b>1994 Expenditures</b>	<b>1995 Appropriations</b>
Finance	203,716.88	78,995.81	170,774.67
Public Works	-	2,200.00	3,912,658.34
Parks, Recreation & Cultural Affairs	-	16,127.08	23,872.92
Non-Departmental	<u>-</u>	<u>3,999,717.33</u>	<u>227,773.47</u>
<b>TOTAL - 1993 BOND PROJECT FUND</b>	<b><u>203,716.88</u></b>	<b><u>4,097,040.22</u></b>	<b><u>4,335,079.40</u></b>
<b>MAJOR ACCOUNT GROUP</b>			
Personnel	-	-	45,300.00
Other Current Operating Expense	203,716.88	78,995.81	123,974.67
Loans/Adv/Invest	-	45,312.50	-
Internal Service Expenses	-	-	1,500.00
Intergovernmental and Interfund Payments	-	3,962,404.83	-
Capital Expenses	-	10,327.08	3,936,531.26
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>227,773.47</u>
<b>TOTAL - 1993 BOND PROJECT FUND</b>	<b><u>203,716.88</u></b>	<b><u>4,097,040.22</u></b>	<b><u>4,335,079.40</u></b>
<b>BOND PURPOSE</b>			
Traffic Improvement	-	-	3,907,800.00
Municipal Arts	-	16,127.22	23,872.92
School Admin/Improvements	-	3,954,405.00	227,773.47
Administration and Planning	203,716.88	126,508.00	170,774.67
Storm Sewer	<u>-</u>	<u>-</u>	<u>4,858.34</u>
<b>TOTAL - 1993 BOND PROJECT FUND</b>	<b><u>203,716.88</u></b>	<b><u>4,097,040.22</u></b>	<b><u>4,335,079.40</u></b>

**CITY OF ATLANTA  
1995 BUDGET  
1C33 - 1994 Referendum G. O. Bond Fund**

**RECEIPTS AND ANTICIPATIONS**

<b>SOURCE:</b>	<b>1993 Receipts</b>	<b>1994 Receipts</b>	<b>1995 Anticipations</b>
<b>MISCELLANEOUS REVENUES</b>			
661001 Interest Earnings	-	890,894.42	-
666001 Gain-Sale of Investments	<u>-</u>	<u>10,836.56</u>	<u>-</u>
<b>TOTAL MISC. REVENUES</b>	-	<b>901,730.98</b>	-
<b>OTHER FINANCING SOURCES:</b>			
693101 Bond Proceeds	-	80,110,000.00	-
<b>TOTAL RECEIPTS- 1994 REFERENDUM G.O. BOND FUND</b>	<u>-</u>	<u><b>81,011,730.98</b></u>	-
Cash and Securities Available January 1, 1995			<u>75,910,263.72</u>
<b>TOTAL - 1994 REFERENDUM G.O. BOND FUND</b>			<u><b>75,910,263.72</b></u>

**EXPENDITURES AND APPROPRIATIONS SUMMARY**

<b>DEPARTMENT</b>	<b>1993 Expenditures</b>	<b>1994 Expenditures</b>	<b>1995 Appropriations</b>
Finance	-	936,925.08	253,274.92
Public Works	-	-	54,078,800.00
Non-Departmental	<u>-</u>	<u>4,164,542.18</u>	<u>21,578,188.80</u>
<b>TOTAL - 1994 REFERENDUM G.O. BOND FUND</b>	<u>-</u>	<u><b>5,101,467.26</b></u>	<u><b>75,910,263.72</b></u>
<b>MAJOR ACCOUNT GROUP</b>			
Other Current Operating Expense	-	1,348,670.41	12,107,863.59
Loans/Adv/Invest	-	24,375.00	-
Capital Expenses	-	3,728,421.85	62,925,044.15
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>877,355.98</u>
<b>TOTAL - 1994 REFERENDUM G.O. BOND FUND</b>	<u>-</u>	<u><b>5,101,467.26</b></u>	<u><b>75,910,263.72</b></u>
<b>BOND PURPOSE</b>			
Traffic Improvement and Administration	-	4,164,542.18	53,690,167.80
Administration and Planning	-	936,925.08	253,274.92
Storm Sewer	<u>-</u>	<u>-</u>	<u>21,966,821.00</u>
<b>TOTAL - 1994 REFERENDUM G.O. BOND FUND</b>	<u>-</u>	<u><b>5,101,467.26</b></u>	<u><b>75,910,263.72</b></u>



**CITY OF ATLANTA  
1995 BUDGET  
1C34 - 1994 BOND PROJECT FUND**

**RECEIPTS AND ANTICIPATIONS**

<b>SOURCE:</b>	<b>1993 Receipts</b>	<b>1994 Receipts</b>	<b>1995 Anticipations</b>
<b>MISCELLANEOUS REVENUES</b>			
661001 Interest Earnings	-	<u>569.32</u>	-
<b>TOTAL MISC. REVENUES</b>	-	<b>569.32</b>	-
<b>OTHER FINANCING SOURCES:</b>			
693101 Bond Proceeds	-	8,000,000.00	-
693102 Premium on Bonds Sold	-	<u>83,455.83</u>	-
<b>TOTAL OTHER FINANCING</b>	-	<b>8,083,455.83</b>	-
<b>TOTAL RECEIPTS- 1994 BOND PROJECT FUND</b>	<u>-</u>	<u><b>8,084,025.15</b></u>	-
Cash and Securities Available January 1, 1995			<u>8,057,230.58</u>
<b>TOTAL - 1994 BOND PROJECT FUND</b>			<u><b>8,057,230.58</b></u>

**EXPENDITURES AND APPROPRIATIONS SUMMARY**

<b>DEPARTMENT</b>	<b>1993 Expenditures</b>	<b>1994 Expenditures</b>	<b>1995 Appropriations</b>
Finance	-	26,794.57	56,661.26
Public Works	-	-	3,961,000.00
Parks, Recreation & Cultural Affairs	-	-	40,000.00
Non-Departmental	-	-	<u>4,000,569.32</u>
<b>TOTAL - 1994 BOND PROJECT FUND</b>	<u>-</u>	<u><b>26,794.57</b></u>	<u><b>8,057,230.58</b></u>
<b>MAJOR ACCOUNT GROUP</b>			
Other Current Operating Expense	-	26,794.57	56,661.26
Intergovernmental and Interfund Payments	-	-	4,000,000.00
Capital Expenses	-	-	4,000,000.00
Reserve for Appropriation	-	-	<u>569.32</u>
<b>TOTAL - 1994 BOND PROJECT FUND</b>	<u>-</u>	<u><b>26,794.57</b></u>	<u><b>8,057,230.58</b></u>
<b>BOND PURPOSE</b>			
Traffic Improvement	-	-	3,960,000.00
Municipal Arts	-	-	40,000.00
School Improvements	-	-	569.32
Administration and Planning	-	<u>26,794.57</u>	<u>4,056,661.26</u>
<b>TOTAL - 1994 BOND PROJECT FUND</b>	<u>-</u>	<u><b>26,794.57</b></u>	<u><b>8,057,230.58</b></u>

**CITY OF ATLANTA  
1995 BUDGET  
DEBT SERVICE FUNDS**

The Bond Sinking Funds are legally required accounting entities to insure the allocation of principal and interest payments due for the protection of the bond holders. The money for these funds is raised through a special City Bond Tax levy against real and personal property. The millage associated with this levy is determined as the rate which will allow the City to make principal and interest payments for the upcoming fiscal year. The funds raised through this tax levy are to be used only for the retirement of City and Board of Education outstanding bond issues.

There is provision for appropriation to sinking funds to allow the City to make principal and interest payments to the paying agent on a timely basis as the amounts become due. The interest payments are due semi-annually, requiring payment by the City before the receipt from Fulton County of the tax revenues. Therefore, it is necessary to maintain reserves that allow the City to make these interest payments when they are due.

In 1987, the City established the 1987 Bond Sinking Fund in order to separately account for all proceeds connected with the general obligation bond issue for that year. Each year thereafter until 1990 individual funds were established to account for debt service associated with each annual bond issue. In 1990, it was decided to account for each annual general obligation bond issue's debt service separately within the Bond Sinking Fund.

In 1989 the Refunding Bond Fund was established to account for the debt service associated with the refunding of various outstanding general obligation bond issues at lower interest rates.

1995 levies for the City and the Board of Education are .99 mills and 1.31 mills, respectively.

	<u>1994 Budget</u>	<u>1995 Budget</u>	<u>Variance</u>	<u>% Change</u>
<b>DEBT SERVICE FUNDS</b>				
Bond Sinking Fund	40,686,198.12	55,032,736.46	14,346,538.34	35.3
1989 Refunding Bond Fund	<u>1,600,750.00</u>	<u>1,509,000.00</u>	<u>(91,750.00)</u>	<u>(5.7)</u>
<b>TOTAL - DEBT SERVICE FUNDS</b>	<u>42,286,948.12</u>	<u>56,541,736.46</u>	<u>14,254,788.34</u>	<u>33.7</u>

**CITY OF ATLANTA  
1995 BUDGET  
1D51 - BOND SINKING FUND**

**RECEIPTS AND ANTICIPATIONS**

SOURCE:	1993 Receipts	1994 Receipts	1995 Anticipations
<b>TAXES:</b>			
611101 Taxes, Current - Property	11,713,166.10	13,832,737.51	19,631,930.00
611201 Taxes, Prior Year - Property	<u>524,443.51</u>	<u>1,006,425.51</u>	<u>794,157.00</u>
<b>Total Taxes</b>	12,237,609.61	14,839,163.02	20,426,087.00
<b>MISCELLANEOUS REVENUES:</b>			
661001 Interest Earnings	780,780.35	1,053,453.24	-
666001 Gain-Sale of Investment	<u>1,593,207.55</u>	<u>253,067.84</u>	<u>-</u>
<b>Total Miscellaneous Revenues</b>	2,373,987.90	1,306,521.08	-
<b>OTHER FINANCING SOURCES:</b>			
693102 Premium on Bonds Sold	434.82	-	-
693105 Bond Proceeds, Refunding	34,448,312.64	-	-
693103 Accrued Interest, Sale of Bonds	347,747.00	516,177.24	-
693501 Debt Service Library, Fulton County	<u>1,541,560.00</u>	<u>1,560,980.00</u>	<u>1,584,175.00</u>
<b>Total Other Financing Sources</b>	<u>36,338,054.46</u>	<u>2,077,157.24</u>	<u>1,584,175.00</u>
<b>Total Receipts - Bond Sinking Fund</b>	<u>50,949,651.97</u>	<u>18,222,841.84</u>	22,010,262.00
Cash and Securities Available January 1, 1995			<u>33,022,474.46</u>
<b>GRAND TOTAL - BOND SINKING FUND</b>			<u>55,032,736.46</u>

**EXPENDITURES AND APPROPRIATIONS SUMMARY**

DEPARTMENT	1993 Expenditures	1994 Expenditures	1995 Appropriations
Non-Departmental	<u>46,783,584.12</u>	<u>15,877,573.44</u>	<u>55,032,736.46</u>
<b>TOTAL - BOND SINKING FUND</b>	<u>46,783,584.12</u>	<u>15,877,573.44</u>	<u>55,032,736.46</u>
<b>MAJOR ACCOUNT GROUP</b>			
Intergovernmental and Interfund Payments	1,955,274.64	1,597,127.79	1,509,000.00
Debt Service Expenses	44,828,309.48	14,280,445.65	22,306,272.97
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>31,217,463.49</u>
<b>TOTAL - BOND SINKING FUND</b>	<u>46,783,584.12</u>	<u>15,877,573.44</u>	<u>55,032,736.46</u>

**CITY OF ATLANTA  
1995 BUDGET  
1D53 - 1987 BOND SINKING FUND**

**RECEIPTS AND ANTICIPATIONS**

SOURCE:	1993 Receipts	1994 Receipts	1995 Anticipations
<b>OTHER FINANCING SOURCES:</b>			
692101    Sinking Fund Requirement	<u>262,358.10</u>	<u>-</u>	<u>-</u>
<b>Total Receipts - 1987 Bond Sinking Fund</b>	<u><u>262,358.10</u></u>	<u><u>-</u></u>	<u>-</u>
Cash and Securities Available January 1, 1995			<u>-</u>
<b>GRAND TOTAL - 1987 BOND SINKING FUND</b>			<u><u>-</u></u>

**EXPENDITURES AND APPROPRIATIONS SUMMARY**

DEPARTMENT	1993 Expenditures	1994 Expenditures	1995 Appropriations
Non-Departmental	<u>262,358.10</u>	<u>-</u>	<u>-</u>
<b>TOTAL - 1987 BOND SINKING FUND</b>	<u><u>262,358.10</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<b>MAJOR ACCOUNT GROUP</b>			
Debt Service Expenses	<u>262,358.10</u>	<u>-</u>	<u>-</u>
<b>TOTAL - 1987 BOND SINKING FUND</b>	<u><u>262,358.10</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

**CITY OF ATLANTA  
1995 BUDGET  
1D54 - 1988 BOND SINKING FUND**

**RECEIPTS AND ANTICIPATIONS**

SOURCE:	1993 Receipts	1994 Receipts	1995 Anticipations
<b>OTHER FINANCING SOURCES:</b>			
692101    Sinking Fund Requirement	<u>297,470.98</u>	<u>-</u>	<u>-</u>
<b>Total Receipts - 1988 Bond Sinking Fund</b>	<u><u>297,470.98</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
Cash and Securities Available January 1, 1995			<u>-</u>
<b>GRAND TOTAL - 1988 BOND SINKING FUND</b>			<u><u>-</u></u>

**EXPENDITURES AND APPROPRIATIONS SUMMARY**

DEPARTMENT	1993 Expenditures	1994 Expenditures	1995 Appropriations
Non-Departmental	<u>297,470.98</u>	<u>-</u>	<u>-</u>
<b>TOTAL - 1988 BOND SINKING FUND</b>	<u><u>297,470.98</u></u>	<u><u>-</u></u>	<u><u>-</u></u>
<b>MAJOR ACCOUNT GROUP</b>			
Debt Service Expenses	<u>297,470.98</u>	<u>-</u>	<u>-</u>
<b>TOTAL - 1988 BOND SINKING FUND</b>	<u><u>297,470.98</u></u>	<u><u>-</u></u>	<u><u>-</u></u>

**CITY OF ATLANTA  
1995 BUDGET  
1D55 - 1989 BOND SINKING FUND**

**RECEIPTS AND ANTICIPATIONS**

<b>SOURCE:</b>	<b>1993 Receipts</b>	<b>1994 Receipts</b>	<b>1995 Anticipations</b>
<b>OTHER FINANCING SOURCES:</b>			
692101      Sinking Fund Requirement	<u>268,679.94</u>	<u>809.75</u>	<u>-</u>
<b>TOTAL - 1989 BOND SINKING FUND</b>	<u><u>268,679.94</u></u>	<u><u>809.75</u></u>	<u><u>-</u></u>
Cash and Securities Available January 1, 1995			<u>-</u>
<b>GRAND TOTAL - 1989 BOND SINKING FUND</b>			<u><u>-</u></u>

**EXPENDITURES AND APPROPRIATIONS SUMMARY**

<b>DEPARTMENT</b>	<b>1993 Expenditures</b>	<b>1994 Expenditures</b>	<b>1995 Appropriations</b>
Non-Departmental	<u>268,679.94</u>	<u>809.75</u>	<u>-</u>
<b>TOTAL - 1989 BOND SINKING FUND</b>	<u><u>268,679.94</u></u>	<u><u>809.75</u></u>	<u><u>-</u></u>
<b>MAJOR ACCOUNT GROUP</b>			
Debt Service Expenses	<u>268,679.94</u>	<u>809.75</u>	<u>-</u>
<b>TOTAL - 1989 BOND SINKING FUND</b>	<u><u>268,679.94</u></u>	<u><u>809.75</u></u>	<u><u>-</u></u>

**CITY OF ATLANTA  
1995 BUDGET  
1D56 - 1989 REFUNDING BOND FUND**

**RECEIPTS AND ANTICIPATIONS**

<b>SOURCE:</b>	<b>1993 Receipts</b>	<b>1994 Receipts</b>	<b>1995 Anticipations</b>
<b>OTHER FINANCING SOURCES:</b>			
692101    Sinking Fund Req.	<u>1,126,765.62</u>	<u>1,596,318.04</u>	<u>1,509,000.00</u>
<b>Total Receipts - 1989 Refunding Bond Fund</b>	<u><u>1,126,765.62</u></u>	<u><u>1,596,318.04</u></u>	<u><u>1,509,000.00</u></u>
<b>TOTAL - 1989 REFUNDING BOND FUND</b>			<u><u>1,509,000.00</u></u>

**EXPENDITURES AND APPROPRIATIONS SUMMARY**

<b>DEPARTMENT</b>	<b>1993 Expenditures</b>	<b>1994 Expenditures</b>	<b>1995 Appropriations</b>
Non-Departmental	<u>1,126,765.62</u>	<u>1,596,318.04</u>	<u>1,509,000.00</u>
<b>TOTAL - 1989 REFUNDING BOND FUND</b>	<u><u>1,126,765.62</u></u>	<u><u>1,596,318.04</u></u>	<u><u>1,509,000.00</u></u>
<b>MAJOR ACCOUNT GROUP</b>			
Debt Service Expenses	<u>1,126,765.62</u>	<u>1,596,318.04</u>	<u>1,509,000.00</u>
<b>TOTAL - 1989 REFUNDING BOND FUND</b>	<u><u>1,126,765.62</u></u>	<u><u>1,596,318.04</u></u>	<u><u>1,509,000.00</u></u>

**CITY OF ATLANTA  
1995 BUDGET  
1E21 - SPECIAL ASSESSMENT FUND**

This fund accounts for the resources for various public improvements which are financed through assessments to individual property owners. Such improvements include street and sidewalk paving, curb and gutter projects, property demolition and clearance and the construction of lateral sewers.

	<u>1994 Budget</u>	<u>1995 Budget</u>	<u>% Change</u>
Special Assessment Fund	2,239,935.85	2,323,954.06	3.7

**RECEIPTS AND ANTICIPATIONS**

<b>SOURCE:</b>	<b>1993 Receipts</b>	<b>1994 Receipts</b>	<b>1995 Anticipations</b>
<b>MISCELLANEOUS REVENUES:</b>			
663101 Sewer Assessment, Lat. Entrance	50,008.01	51,247.63	-
663102 Sewer Assessment, Prior	6,340.74	9,315.00	-
663103 Sewer Assessment, Lat. Entrance	31,292.64	44,646.12	-
663201 Paving Assessment, Current	2,283.22	1,426.95	-
663202 Paving Assessment, Prior	-	851.00	464,738.33
663203 Curb/Sidewalk/Gutter Assessment, Current	2,774.13	1,053.23	-
663204 Curb/Sidewalk/Gutter Assessment, Prior	1,069.97	3,043.79	189,026.29
663302 Clearance Property, Prior	-	-	15,895.32
663303 Demolition of Buildings and Structures	31,281.09	33,604.85	2,612,230.12
663304 Demolition of Buildings and Structures, Prior	13,993.85	44,134.41	695,179.23
663901 Interest, Sewer Assessment	13,413.29	20,160.66	-
663902 Interest, Paving Assessment	911.98	1,531.22	-
663903 Interest, Curb/Sidewalk/Gutters	1,184.40	3,277.11	-
663905 Interest, Demolition	9,642.99	14,409.63	<u>7,430.28</u>
<b>Total Receipts - Special Assessment Fund</b>	<b><u>164,196.31</u></b>	<b><u>228,701.60</u></b>	<b>3,984,499.57</b>
Cash and Securities Available January 1, 1995			39,454.49
Due To General Fund			<u>(1,700,000.00)</u>
<b>GRAND TOTAL - SPECIAL ASSESSMENT FUND</b>			<b><u>2,323,954.06</u></b>



**CITY OF ATLANTA  
1995 BUDGET  
1E21 - SPECIAL ASSESSMENT FUND**

**EXPENDITURES AND APPROPRIATIONS SUMMARY**

<b>DEPARTMENT</b>	<b>1993 Expenditures</b>	<b>1994 Expenditures</b>	<b>1995 Appropriations</b>
Public Works	-	-	534,593.14
Non-Departmental	8,677.49	10,474.79	1,384,356.47
Housing and Community Development	<u>691,803.51</u>	<u>999,638.91</u>	<u>405,004.45</u>
<b>TOTAL - SPECIAL ASSESSMENT FUND</b>	<b><u>700,481.00</u></b>	<b><u>1,010,113.70</u></b>	<b><u>2,323,954.06</u></b>
 <b>MAJOR ACCOUNT GROUP</b>			
Other Current Operating Expense	700,481.00	999,638.91	406,179.45
Capital Expense	-	10,474.79	533,418.14
Reserve for Appropriation	<u>-</u>	<u>-</u>	<u>1,384,356.47</u>
<b>TOTAL - SPECIAL ASSESSMENT FUND</b>	<b><u>700,481.00</u></b>	<b><u>1,010,113.70</u></b>	<b><u>2,323,954.06</u></b>

